

**DECEMBER**  
**2008**  
**SETTLEMENT**  
**INSTRUCTIONS**

# **DECEMBER 2008 SETTLEMENT INSTRUCTIONS**

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# December 2008 Settlement Instructions

## **Pre-approval Filing**

It is not required, but strongly suggested that you submit the December Settlement for pre-approval prior to actually completing the Settlement Sheet Form 105. The pre-approval filing can be sent by email or fax or a combination of both. We strongly advise that you EMAIL or FAX the settlement for pre-approval prior to bringing or mailing it to our office. This can prevent a wasted trip or postage spent on a settlement that is not correct. We will review the EMAIL or FAX and let you know if the settlement is correct or not.

We would prefer that you EMAIL any settlement forms that are in a spreadsheet format. If parts of the settlement forms are not in a format that can be sent by EMAIL, then FAX the forms to our office at 317-232-6097.

The documents that must be submitted for pre-approval are:

- ✓ Settlement Sheet Form 105. The Settlement Sheet Form 105 will be a spreadsheet provided by the Auditor of State's office. If you have your own spreadsheet for the Form 105, it can be used for the **pre-approval** process.
- ✓ County Treasurer's Certificate of Tax Collections Form 49TC. This spreadsheet is provided by the Auditor of State's Office. The manual form is not available. You can substitute the prescribed form with a report from your computer system, or reports created from spreadsheet or word processing software as long as the substitute contains the same information as the prescribed form.
- ✓ Settlement of Property Tax Replacement Credit (PTRC) and Homestead Credit (HSC) form 105A. This will be a spreadsheet provided by the Auditor of State's Office. For **pre-approval only** you can substitute the prescribed form with a report from your computer system, or reports created from spreadsheet or word processing software as long as the substitute contains the same information as the prescribed form.
- ✓ Certificate of Error Summary. This report is a spreadsheet provided by the Auditor of State's Office. You must use the Certificate of Error Summary spreadsheet provided by the Auditor of State's Office because the spreadsheet we provide has columns for all of the various types of property tax replacement and homestead credits. Also, there is a column on the spreadsheet that verifies the individual credit amounts equal the total property tax replacement credit and total homestead credit.

### **Pre-approval Filing (continued)**

- ✓ Certificate of Tax Refunds Form 17TC (**Summary form only**). This form is a spreadsheet provided by the Auditor of State's office. You must use the Form 17TC spreadsheet provided by the Auditor of State's Office because the spreadsheet we provide has columns for all of the various types of property tax replacement and homestead credits. Also, there is a column on the spreadsheet that verifies the individual credit amounts equal the total property tax replacement credit and total homestead credit.
- ✓ Certificate of Homestead Credit Refunds Form 17HC (**Summary form only**). You can substitute the prescribed form with a report from your computer system, or reports created from spreadsheet or word processing software as long as the substitute contains the same information as the prescribed form.
- ✓ State Welfare Excise Tax Allocation (SWETA) Worksheet must be submitted. We will accept substitute forms produced by your computer system or word processing or spreadsheet software as long as it contains the same information as the SWETA worksheet we provide.
- ✓ State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet and, if applicable one State and Local Property Tax Replacement Credit Reconciliation Worksheet. We provide both of these worksheets.

Once you receive a pre-approval, you can proceed with settlement. You will not receive an official approval until you have signed and returned the printed Settlement Sheet we provide you. Also, to receive an official approval the state welfare excise tax allocation and, if any, the property tax replacement credit and state homestead credit due the state must be remitted.

### **Official Filing**

In addition to the forms and worksheets submitted for pre-approval the following forms must be filed for an official approval.

- ✓ **One** signed Settlement Sheet Form 105 provided by the Auditor of State's Office. The county will complete the electronic Settlement Sheet, Form 105. The Auditor of State's will print the Settlement Sheet and mail to the county. County auditor will sign the Settlement Sheet and return to our office. Substitute forms **will not** be accepted. **Make certain the Form 105 balances** (Sections A, A-1, B and C).

### **Official Filing (continued)**

- ✓ **One** Report of Settlement of State Property Tax Replacement and Homestead Credits Received from the State, Form 105A, signed by the County Auditor and a check, if a refund is due the state. **This remittance to the state must be on a separate check.** If a balance is due from the state, then the payment will be processed once the settlement is pre-approved. The Report of Settlement of State Property Tax Replacement and Homestead Credits from the State, Form 105A, provided by the Auditor of State must be used. Substitute forms **will not** be accepted. The form does not have to be typed, but it must legible and completed in ink. A form completed in pencil will not be accepted.

If you bring the settlement in, it will be checked while you wait. It is advisable to call ahead to make sure that Brenda Alyea or Janie Cope will be available to check the settlement.

If you mail the settlement, it is recommended you do not use certified mail service. Regular mail service or overnight mail services work better for deliveries to our office. The overnight mail services do generally deliver to our office by the next day.

**Mailing address:** Auditor of State  
Settlement Director  
Room 240 State House  
200 W. Washington  
Indianapolis, IN 46204-2793

## Recommended Steps to Completing the December Settlement

### RECOMMENDED STEPS TO COMPLETING THE DECEMBER SETTLEMENT

#### READ INSTRUCTIONS

Before you begin the settlement I suggest you read these instructions and the State Board of Accounts instructions in Sections M, N and O of Chapter 9 of the County Auditor's Manual and, if available, settlement instructions provided by your tax system vendor. **If there are instructions for your tax system you must follow those instructions in the order required by your tax system. If the order of completion required by your tax system is different than the order of completion suggested in the following instructions, then the order of completion required by your tax system supersedes order of completion suggested in the following instructions.**

#### **Forms that may be completed prior to receiving tax collection certifications:**

While waiting to receive tax collection certifications from the treasurer there are some things that can be done.

- √ The Certificate of Error Register, Form 127CER, the Certificate of Tax Refunds, Form 17TC, and the Certificate of Refunds of Omitted Homestead Credits, Form 17HC, can be prepared. Whether these forms are prepared prior to receiving certified tax collections from the treasurer, or after receiving the certified tax collections, these forms need to be prepared prior to preparing the Form 102 Apportionment Sheet or running the process in your tax system to create the Apportionment Sheet **Before these forms are prepared you must read the instructions pertaining to these forms and read the explanation of separating property tax replacement credit and homestead credit between state and local dollars. The Certificate of Error Register, Form 127CER, the Certificate of Tax Refunds, Form 17TC, and the Certificate of Refunds of Omitted Homestead Credits, Form 17HC have changed for 2007 pay 2008 for all counties due to HEA 1001 State Homestead Credit and have additionally changed for some counties due to the adoption of local property tax replacement and/or homestead credits.**

## **Recommended Steps to Completing the December Settlement (continued)**

- √ The examination of record payments can be entered on the Certificates of Tax Distribution, Form 22's.
- √ Tax advances can be entered on the Certificates of Tax Distribution, Form 22's. **Verify that your total property tax and excise tax advance amount agrees with the treasurer's total property tax and excise tax advance amount.**
- √ Excise tax can be balanced and the apportionment calculated (if your tax system software allows the apportionment of excise tax prior to the apportioning of property tax). **Before excise tax is apportioned, the State Welfare Excise Tax Allocation MUST be subtracted from each taxing district's total excise tax. The counties that adopted the Operating Levy Freeze LOIT must follow the excise tax apportionment instructions in the auditor of state May 15, 2008 memorandum.**

### **Steps to complete after Treasurer has certified tax collections:**

Once the Treasurer has certified tax collections the following steps are recommended to complete the December Settlement. If your tax system instructions require an order of completion different than the following suggested order, then your tax system required order to completion supersedes the following suggested order.

When the treasurer has finished posting payments, then the unpaid tax and penalty amounts must be determined. In the days before computers this was known as extending the right-hand side of the tax duplicate. Today this process is typically done by running the fall penalty process of your tax system. You must consult your tax system instructions to determine the proper step to take at this point and whether it is a process ran by the auditor or the treasurer.

- √ After the unpaid tax and penalty amounts have been determined, then the Apportionment Sheet Form 102 can be prepared. Most tax systems produce apportionment worksheets (also known as December Settlement worksheets). If your system does not produce apportionment worksheets, then you will need to manually complete the Form 102. Form 102 instructions are included later in these December Settlement Instructions. If you need Form 102's you will need to contact your forms supplier.
- √ If the Certificate of Error Summary and Certificate of Tax Refunds (Form 17TC) have not been completed prior to this point, then those will need to be completed prior to completing the apportionment sheet.
- √ When the apportionment sheet is completed, then columns 6 through 11 of the Treasurer's Certificate of Tax Collections Form 49TC can be completed. Form 49TC instructions are included later.

## **Recommended Steps to Completing the December Settlement (continued)**

- √ When the apportionment sheet is completed, then the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet can be completed. State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet instructions are included later in these December Settlement Instructions.
- √ When the apportionment sheet is completed, then, if applicable, the State and Local Property Tax Replacement Credit Reconciliation Worksheet can be completed. State and Local Property Tax Replacement Credit Reconciliation Worksheet instructions are included later in these December Settlement Instructions.
- √ When the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet and, if applicable, the State and Local Property Tax Replacement Credit Reconciliation Worksheet is completed, then columns 12 through 26 of the Treasurer's Certificate of Tax Collections 49TC can be completed.
- √ The Settlement Sheet 105 and the Report of Settlement of State Property Tax Replacement and Homestead Credits Received from the State, Form 105A is completed after;
  - All apportionment sheets are completed
  - The homestead credit reconciliation worksheet is completed
  - If applicable, the property tax replacement credit reconciliation worksheet is completed
  - The 49TC is completed

Settlement Sheet Form 105 and Report of Settlement of State Property Tax Replacement and Homestead Credits Received from the State, Form 105A instructions are included later in these December Settlement Instructions.

- √ At this point the settlement should be ready to send to the auditor of state for pre-approval. Please read page one of these instructions for the pre-approval requirements
- √ After the auditor of state has pre-approved the settlement, then you can proceed with the settlement process.
- √ The Quietus Worksheet can be prepared next. An example of the Quietus Worksheet is in Chapter 9 Section M of the County Auditor's Manual. Or you can use the Quietus Worksheet provided by the Auditor of State's office.
- √ Complete the Certificates of Tax Distribution Form 22's and balance to the Quietus Worksheet.



### **Recommended Steps to Completing the December Settlement (continued)**

- √ Prepare settlement quietuses and distribution warrants. These should balance to the quietus worksheet and certificates of tax distribution.
- √ Balance settlement quietuses and warrants with the treasurer.
- √ After the settlement has been approved by the Auditor of State and is in balance with the County Treasurer, then issue distribution warrants to taxing units and pay the taxes due the State. If this step is prior to December 31, then also pay the fines and fees due the State.
- √ If the above step is to occur after December 31, then pay the State the fines and fees amount prior to December 31. **The fines and fees due the State must be paid on or before December 31.**

## CERTIFICATE OF ERROR REGISTER AND SUMMARY

We are not requiring a change to the certificate of error register for the settlement, but **you must use the worksheet we provide for the certificate of error register summary**. The reason you must use our certificate of error summary is that on the Certificate of Error Line of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet the homestead credit associated with corrections to 2007 pay 2008 taxes must be separated between state homestead credit and HEA 1001 state homestead credit for all counties.

In addition to this counties that have local homestead credit and/or residential property tax replacement credit will have to separate the homestead credit or combination homestead credit and residential property tax replacement credit between the state homestead credit, HEA1001 homestead credit, local homestead credit and/or residential property tax replacement credit.

Also, counties that have local property tax replacement credit will have to complete the State and Local Property Tax Replacement Credit Reconciliation Worksheet. On the Certificate of Error Line of the State and Local Property Tax Replacement Credit Reconciliation Worksheet the property tax replacement credit associated with corrections to 2007 pay 2008 taxes must be separated between state property tax replacement credit and local property tax replacement credit.

Our certificate of error summary has separate property tax replacement credit and homestead credit columns for each possible type of property tax replacement credit and homestead credit.

The separation of homestead credit or property tax replacement credit must be completed for each taxing district. To separate the homestead credit or property tax replacement credit between the types of homestead credit or property tax replacement credit, the homestead credit or property tax replacement credit is divided by the total homestead credit or property tax replacement credit rate to get an allocation factor. The allocation factor is multiplied times each homestead credit or property tax replacement credit rate to get the separate homestead credit or property tax replacement credit amounts. The separate homestead credit or property tax replacement credit amounts must be summed to make sure the total of the separate amounts equal the homestead credit or property tax replacement credit that is being separated between the types of homestead credit or property replacement credit. A small rounding adjustment will most likely have to be made to one of the separate amounts so that the total of the separate amounts equal the homestead credit or property tax replacement credit that is being separated between the types of homestead credit or property replacement credit.

## **CERTIFICATE OF ERROR REGISTER AND SUMMARY - Continued**

**I suggest that you don't calculate the separation of homestead credit or property tax replacement credit for each certificate of error listed on the certificate of error register. I suggest you determine the total homestead or property tax replacement credit for each tax year and calculate the separation of homestead credit or property tax replacement credit in total for each year.** The best way to determine the total homestead credit or property tax replacement credit for each tax year is to review the certificates of error and determine the certificates of error that are not corrections to 2007 pay 2008 taxes. Total the certificates of error that are not corrections to 2007 pay 2008 taxes and subtract the total of those certificates of error from the taxing district total to get the 2007 pay 2008 amount. All counties will have to separate the 2007 pay 2008 homestead credit amount between state and HEA 1001 state homestead credit. If the county has local homestead credit and/or residential property tax replacement credit, then the 2007 pay 2008 homestead credit will also have to be separated between the local homestead credit and/or residential property tax replacement credit. Further if the county had local homestead credit in prior years, then the certificates of error that are not corrections to 2007 pay 2008 taxes will have to be separated by tax year. If the county did not have local homestead credit in prior years, then all of the homestead credit for prior years is state homestead credit and all prior year certificates of error can be grouped together.

For counties that have local property tax replacement credit the preceding approach to determining 2007 pay 2008 homestead credit and prior year homestead credit should be the same approach taken to determine 2007 pay 2008 property tax replacement credit and prior year property tax replacement credit with two differences. One difference is the 2007 pay 2008 property tax replacement credit will have to be reviewed to determine what amount is non-business property tax replacement credit and what amount is business property tax replacement credit, because the total property tax replacement credit rate and state property tax replacement credit rate used to calculate the separation of the state and local property tax replacement credit amounts will be different for non-business property tax replacement credit and business property tax replacement credit. The other difference is all of the prior year property tax replacement credit is state property tax replacement credit, because no county had local property tax replacement credit prior to 2007 pay 2008 taxes.

The certificate of error summary we provide has three lines for each taxing district for you to separately show tax year totals. If you need more than three lines contact our office and we will modify the summary worksheet for your county.

## **CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued**

**Following is an example of the determining the amounts for the certificate of error summary.**

For this example there are certificates of error (COE) for three tax years, 2007 pay 2008, 2006 pay 2007 and 2005 pay 2006.

COE Total Gross Tax	150,000
COE Total PTRC	33,750
COE Total HSC	19,700
COE Total Statement Processing Charges & Penalties	1,100
COE Total Entered on Tax Duplicate	97,650
2005 Pay 2006 COE Total Gross Tax	7,500
2005 Pay 2006 COE Total PTRC	1,680
2005 Pay 2006 COE Total HSC	985
2005 Pay 2006 COE Total Statement Processing Charges & Penalties	970
2005 Pay 2006 COE Total Entered on Tax Duplicate	5,805
2006 Pay 2007 COE Total Gross Tax	15,000
2006 Pay 2007 COE Total PTRC	3,750
2006 Pay 2007 COE Total HSC	1,970
2006 Pay 2007 COE Total Statement Processing Charges & Penalties	110
2006 Pay 2007 COE Total Entered on Tax Duplicate	9,390
2007 Pay 2008 COE Total Gross Tax	127,500
2007 Pay 2008 COE Total PTRC	28,320
2007 Pay 2008 COE Total HSC	16,745
2007 Pay 2008 COE Total Statement Processing Charges & Penalties	20
2007 Pay 2008 COE Total Entered on Tax Duplicate	82,455

Using my suggestion of determining the above amounts, the 2005 pay 2006 amounts and the 2006 pay 2007 amounts were first determined by reviewing the certificates of error and the total of those amounts were subtracted from the taxing district COE totals to get the 2007 pay 2008 amounts. Once the totals for each year are determined, then the property tax replacement credit and homestead credit amounts are separated between the types of property tax replacement credit and homestead credit. The separation is based on the property tax replacement and homestead credit rates for each year.

## **CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued**

Following is the calculation of the separation of property tax replacement credit and homestead credit for this example.

In this example the county had State and CEDIT homestead credit every year and HEA1001 State HSC and LOIT property tax replacement credit in 2007 pay 2008.

In this example the property tax replacement credit and homestead credit rates for each year are as follows.

### **2005 Pay 2006 PTRC & HSC Rates**

Non-business PTRC Rate	24.9571
Business PTRC Rate	14.2797
State HSC Rate	15.9360
CEDIT HSC Rate	10.5186

### **2006 Pay 2007 PTRC & HSC Rates**

Non-business PTRC Rate	23.0559
Business PTRC Rate	13.0885
State HSC Rate	10.5588
CEDIT HSC Rate	9.4129

### **2007 Pay 2008 PTRC & HSC Rates**

Non-business PTRC Rate	21.7327
Business PTRC Rate	12.6343
LOIT PTRC Rate	19.2073
State HSC Rate	21.4252
HEA1001 State HSC Rate	28.8846
CEDIT HSC Rate	13.1781

**The allocation of the 2005 pay 2006 PTRC and HSC is as follows.**

The **2005 pay 2006 COE total PTRC of \$1,680 does not have to be separated between state and local property tax replacement credit** because there was only state property tax replacement credit in 2005 pay 2006.

The **2005 pay 2006 COE total HSC of \$985 does have to be separated between state and CEDIT HSC** because there was both state and CEDIT HSC in 2005 pay 2006. The \$985 is allocated between state and CEDIT HSC as follows.

## CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued

**First step** is to determine the total HSC rate for 2005 pay 2006. In this example that is determined by summing the 2005 pay 2006 state and CEDIT HSC rates. (This will vary by county. In this example the local homestead credit is CEDIT HSC, but if the county had COIT HSC as the local homestead credit in 2005 pay 2006, then the total HSC rate would be the sum of the state and COIT HSC rates. If there was no local homestead credit in 2005 pay 2006, then all of the homestead credit is state homestead credit and there would be no need to calculate the separation of the homestead credit amount between state and local homestead credit.)

2005 Pay State HSC Rate	15.9360
Plus: 2005 Pay 2006 CEDIT HSC Rate	10.5186
Equals Total 2005 Pay 2006 HSC Rate	26.4546

**Second step** is divide the 2005 pay 2006 total HSC amount of \$985 by the 2005 pay 2006 total HSC rate of 26.4546 to get an allocation factor.

2005 Pay 2006 Total HSC		\$985
Divided by 2005 Pay 2006 Total HSC Rate	÷	26.4546
Equals 2005 Pay 2006 Allocation Factor	=	37.23

**Third step** is to multiply the allocation factor times the 2005 pay 2006 State HSC rate and the 2005 pay 2006 CEDIT HSC rate to get the 2005 pay 2006 state HSC amount and the 2005 pay 2006 CEDIT HSC amount.

2005 Pay 2006 Allocation Factor		37.23
Times 2005 Pay 2006 State HSC Rate	x	15.9360
Equals 2005 Pay 2006 State HSC Amount	=	593.30

2005 Pay 2006 Allocation Factor		37.23
Times 2005 Pay 2006 CEDIT HSC Rate	x	10.5186
Equals 2005 Pay 2006 CEDIT HSC Amount	=	391.61

**Fourth step** is to sum the separate amounts to verify that the total equals the original total. If the total of the separate amounts do not equal the original total and the difference is a small amount, then the difference is due to rounding and a rounding adjustment will need to be made to one of the separate amounts.

2005 Pay 2006 State HSC Amount	593.30
Plus: 2005 Pay 2006 CEDIT HSC Amount	391.61
Equals 2005 Pay 2006 Total of Separate Amounts	984.91

Original 2005 Pay 2006 Total HSC	985.00
Minus: 2005 Pay 2006 Total of Separate Amounts	984.91
Difference	.09

## CERTIFICATE OF ERROR REGISTER AND SUMMARY - Continued

In this example the two totals do not agree by .09 and the .09 is considered a small amount and is due to rounding. In this example a .09 positive rounding adjustment will be made to the CEDIT HSC amount. In this example the separate homestead credit amounts are as follows.

2005 Pay 2006 State HSC Amount	<b>593.30</b>
2005 Pay 2006 CEDIT HSC Amount (391.61 + .09)	<b>391.70</b>
2005 Pay 2006 Total HSC	985.00

**The allocation of the 2006 pay 2007 PTRC and HSC is as follows.**

The **2006 pay 2007 COE total PTRC of \$3,750 does not have to be separated between state and local property tax replacement credit** because there was only state property tax replacement credit in 2006 pay 2007.

The **2006 pay 2007 COE total HSC of \$1,970 does have to be separated between State and CEDIT HSC** because there was both State and CEDIT HSC in 2006 pay 2007. The \$1,970 is allocated between State and CEDIT HSC as follows.

**First step** is to determine the total HSC rate for 2006 pay 2007. In this example that is determined by summing the 2006 pay 2007 State and CEDIT HSC rates. (This will vary by county. In this example the local homestead credit is CEDIT HSC, but if the county had COIT HSC as the local homestead credit in 2006 pay 2007, then the total HSC rate would be the sum of the state and COIT HSC rates. If there was no local homestead credit in 2006 pay 2007, then all of the homestead credit is state homestead credit and there would be no need to calculate the separation of the homestead credit amount between state and local homestead credit.)

2006 Pay 2007 State HSC Rate	10.5588
Plus: 2006 Pay 2007 CEDIT HSC Rate	9.4129
Equals Total 2006 Pay 2007 HSC Rate	19.9717

**Second step** is divide the 2006 pay 2007 total HSC amount of \$1,970 by the 2006 pay 2007 total HSC rate of 19.9717 to get an allocation factor.

2006 Pay 2007 Total HSC	\$1,970
Divided by 2006 Pay 2007 Total HSC Rate	÷ 19.9717
Equals 2006 Pay 2007 Allocation Factor	= 98.64

## CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued

**Third step** is to multiply the allocation factor times the 2006 pay 2007 State HSC rate and the 2006 pay 2007 CEDIT HSC rate to get the 2006 pay 2007 State HSC amount and the 2006 pay 2007 CEDIT HSC amount.

2006 Pay 2007 Allocation Factor		98.64
Times 2006 Pay 2007 State HSC Rate	x	10.5588
Equals 2006 Pay 2007 State HSC Amount	=	1,041.52

2006 Pay 2007 Allocation Factor		98.64
Times 2006 Pay 2007 CEDIT HSC Rate	x	9.4129
Equals 2006 Pay 2007 CEDIT HSC Amount	=	928.49

**Fourth step** is to sum the separate amounts to verify that the total equals the original total. If the total of the separate amounts do not equal the original total and the difference is a small amount, then the difference is due to rounding and a rounding adjustment will need to be made to one of the separate amounts.

2006 Pay 2007 State HSC Amount	1,041.52
Plus: 2006 Pay 2007 CEDIT HSC Amount	928.49
Equals 2006 Pay 2007 Total of Separate Amounts	1,970.01

Original 2006 Pay 2007 Total HSC	1,970.00
Minus: 2006 Pay 2007 Total of Separate Amounts	1,970.01
Difference	(.01)

In this example the two totals do not agree by a negative .01 and the negative .01 is considered a small amount and is due to rounding. In this example a negative .01 rounding adjustment will be made to the CEDIT HSC amount. In this example the separate homestead credit amounts are as follows.

2006 Pay 2007 State HSC Portion	<b>1,041.52</b>
2006 Pay 2007 CEDIT HSC Portion (928.49 - .01)	<b>928.48</b>
2006 Pay 2007 Total HSC	1,970.00



## CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued

**The allocation of the 2007 pay 2008 PTRC and HSC is as follows.**

The 2007 pay 2008 COE total **PTRC of \$28,320 does have to be separated between state and local property tax replacement credit** because there was state property tax replacement credit and local (LOIT) property tax replacement credit in 2007 pay 2008.

**Whenever there is state and local property tax replacement credit an additional review of the certificates of error has to be done to determine if the certificate of error is for non-business property or business personal property. The reason is that the total property tax replacement credit rate is different for non-business property than it is for business personal property.**

In this example the additional review of the 2007 pay 2008 certificates of error revealed that \$22,655 of the total 2007 pay 2008 PTRC is on non-business property and \$5,665 of the total 2007 pay 2008 PTRC is on business personal property. The calculation of the state and local property tax replacement credit must be done separately for non-business and business property tax replacement credit as follows.

**The PTRC on non-business property is separated between State PTRC and LOIT PTRC as follows.**

**First step** is to determine the total non-business PTRC rate for 2007 pay 2008. In this example that is determined by summing the 2007 pay 2008 State Non-business PTRC and LOIT PTRC rates.

2007 Pay 2008 State Non-business PTRC Rate	21.7327
Plus: 2007 Pay 2008 LOIT PTRC Rate	19.2073
Equals Total 2007 Pay 2008 Non-business PTRC Rate	40.9400

**Second step** is divide the 2007 pay 2008 total Non-business PTRC amount of \$22,655 by the 2007 pay 2008 total Non-business PTRC rate of 40.9400 to get an allocation factor.

2007 Pay 2008 Total Non-business PTRC	\$22,655
Divided by 2007 Pay 2008 Total Non-business PTRC Rate	÷ 40.9400
Equals 2007 Pay 2008 Allocation Factor	= 553.37

## CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued

**Third step** is to multiply the allocation factor times the 2007 pay 2008 State Non-business PTRC rate and the 2007 pay 2008 LOIT PTRC rate to get the 2007 pay 2008 State Non-business PTRC amount and the 2007 pay 2008 LOIT PTRC amount on non-business property.

2007 Pay 2008 Allocation Factor	553.37
Times 2007 Pay 2008 State Non-business PTRC Rate	x 21.7327
Equals 2007 Pay 2008 State Non-business PTRC Amount	= 12,026.22

2007 Pay 2008 Allocation Factor	553.37
Times 2007 Pay 2008 LOIT PTRC Rate	x 19.2073
Equals 2007 Pay 2008 LOIT PTRC on non-business property Amount	= 10,628.74

**Fourth step** is to sum the separate amounts to verify that the total equals the original total. If the total of the separate amounts do not equal the original total and the difference is a small amount, then the difference is due to rounding and a rounding adjustment will need to be made to one of the separate amounts.

2007 Pay 2008 State Non-business PTRC Amount	12,026.22
Plus: 2007 Pay 2008 LOIT PTRC on non-business property Amount	10,628.74
Equals 2007 Pay 2008 Total of Separate Amounts	22,654.96

Original 2007 Pay 2008 Total Non-business PTRC	22,655.00
Minus: 2007 Pay 2008 Total of Separate Amounts	22,654.96
Difference	.04

In this example the two totals do not agree by a positive .04 and the .04 is considered a small amount and is due to rounding. In this example a positive .04 rounding adjustment will be made to the LOIT PTRC on non-business property amount. In this example the separate property tax replacement credit amounts are as follows.

2007 Pay 2008 State Non-business PTRC Amount	12,026.22
2007 Pay 2008 LOIT PTRC on non-business property Amount (10,628.74 + .04)	10,628.78
2007 Pay 2008 Total Non-business PTRC	22,655.00

**The PTRC on business personal property is separated between State PTRC and LOIT PTRC as follows.**

**First step** is to determine the total business PTRC rate for 2007 pay 2008. In this example that is determined by summing the 2007 pay 2008 State Business PTRC and LOIT PTRC rates.

2007 Pay 2008 State Business PTRC Rate	12.6343
Plus: 2007 Pay 2008 LOIT PTRC Rate	19.2073
Equals Total 2007 Pay 2008 Business PTRC Rate	31.8416

## CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued

**Second step** is divide the 2007 pay 2008 total Business PTRC amount of \$5,665 by the 2007 pay 2008 total Business PTRC rate of 31.8416 to get an allocation factor.

2007 Pay 2008 Total Business PTRC		\$5,665
Divided by 2007 Pay 2008 Total Business PTRC Rate	÷	31.8416
Equals 2007 Pay 2008 Allocation Factor	=	177.91

**Third step** is to multiply the allocation factor times the 2007 pay 2008 State Business PTRC rate and the 2007 pay 2008 LOIT PTRC rate to get the 2007 pay 2008 State Business PTRC amount and the 2007 pay 2008 LOIT PTRC amount on business personal property.

2007 Pay 2008 Allocation Factor		177.91
Times 2007 Pay 2008 State Business PTRC Rate	x	12.6343
Equals 2007 Pay 2008 State Business PTRC Amount	=	2,247.77

2007 Pay 2008 Allocation Factor		177.91
Times 2007 Pay 2008 LOIT PTRC Rate	x	19.2073
Equals 2007 Pay 2008 LOIT PTRC on business personal property Amount	=	3,417.17

**Fourth step** is to sum the separate amounts to verify that the total equals the original total. If the total of the separate amounts do not equal the original total and the difference is a small amount, then the difference is due to rounding and a rounding adjustment will need to be made to one of the separate amounts.

2007 Pay 2008 State Business PTRC Amount	2,247.77
Plus: 2007 Pay 2008 LOIT PTRC on business personal property Amount	3,417.17
Equals 2007 Pay 2008 Total of Separate Amounts	5,664.94

Original 2007 Pay 2008 Total Business PTRC	5,665.00
Minus: 2007 Pay 2008 Total of Separate Amounts	5,664.94
Difference	.06

In this example the two totals do not agree by a positive .06 and the .06 is considered a small amount and is due to rounding. In this example a positive .06 rounding adjustment will be made to the LOIT PTRC on business personal property amount. In this example the separate property tax replacement credit amounts are as follows.

2007 Pay 2008 State Business PTRC Amount	2,247.77
2007 Pay 2008 LOIT PTRC on business personal property Amount (3,417.17 + .06)	3,417.23
2007 Pay 2008 Total Business PTRC	5,665.00

## **CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued**

The total 2007 pay 2008 state and local property tax replacement credit amounts are as follows.

2007 Pay 2008 State Non-business PTRC Amount	12,026.22
2007 Pay 2008 State Business PTRC Amount	2,247.77
Total 2007 Pay 2008 State PTRC Amount	14,273.99

2007 Pay 2008 LOIT Non-business PTRC Amount	10,628.78
2007 Pay 2008 LOIT Business PTRC Amount	3,417.23
2007 Pay 2008 LOIT PTRC Amount	14,046.01

**The final step** in the separating of the property tax replacement credit between state and local property tax replacement is to verify that the total of the State PTRC and LOIT PTRC agrees with the original total PTRC amount.

Total 2007 Pay 2008 State PTRC Amount	<b>14,273.99</b>
Plus: Total 2007 Pay 2008 LOIT PTRC Amount	<b>14,046.01</b>
Equals Total 2007 Pay 2008 State and LOIT PTRC	28,320.00

Original Total 2007 Pay 2008 PTRC Amount	28,320.00
Minus Total 2007 Pay 2008 State and LOIT PTRC	28,320.00
Difference	0.00

At this point the two totals should equal and there should not be a need for a rounding adjustment because the rounding adjustments, if any, were made earlier in the calculations. If the two totals do not agree, then the previous calculations must be checked and corrected.

### **The allocation of the 2007 pay 2008 HSC is as follows.**

The 2007 pay 2008 COE total HSC of \$16,745 does have to be separated between State, HEA1001 and CEDIT HSC because there were all three homestead credits in 2007 pay 2008. The \$16,745 is allocated between State, HEA1001 and CEDIT HSC as follows.

**First step** is to determine the total HSC rate for 2007 pay 2008. In this example that is determined by summing the 2007 pay 2008 State, HEA1001 and CEDIT HSC rates. (This will vary by county. If the county had COIT HSC in 2007 pay 2008, then the total HSC rate would be the sum of the State, HEA1001 and COIT HSC rates. Also, if the county has Residential PTRC, then the Residential PTRC rate would be added to the homestead credit rates to get the total homestead credit rate.)

2007 Pay 2008 State HSC Rate	21.4252
Plus: 2007 Pay 2008 HEA1001 HSC Rate	28.8846
Plus: 2007 Pay 2008 CEDIT HSC Rate	13.1781
Equals Total 2007 Pay 2008 HSC Rate	63.4879

## CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued

**Second step** is divide the 2007 pay 2008 total HSC amount of \$16,745 by the 2007 pay 2008 total HSC rate of 63.4879 to get an allocation factor.

2007 Pay 2008 Total HSC		\$16,745
Divided by 2007 Pay 2008 Total HSC Rate	÷	63.4879
Equals 2007 Pay 2008 Allocation Factor	=	263.75

**Third step** is to multiply the allocation factor times the 2007 pay 2008 State HSC rate, the 2007 pay 2008 HEA1001 HSC rate and the 2007 pay 2008 CREDIT HSC rate to get the 2007 pay 2008 State HSC amount, the HEA1001 HSC amount and the 2007 pay 2008 CREDIT HSC amount.

2007 Pay 2008 Allocation Factor		263.75
Times 2007 Pay 2008 State HSC Rate	x	21.4252
Equals 2007 Pay 2008 State HSC Amount	=	5,650.90

2007 Pay 2008 Allocation Factor		263.75
Times 2007 Pay 2008 HEA1001 HSC Rate	x	28.8846
Equals 2007 Pay 2008 HEA1001 HSC Amount	=	7,618.31

2007 Pay 2008 Allocation Factor		263.75
Times 2007 Pay 2008 CREDIT HSC Rate	x	13.1781
Equals 2007 Pay 2008 CREDIT HSC Amount	=	3,475.72

**Fourth step** is to sum the separate amounts to verify that the total equals the original total. If the total of the separate amounts do not equal the original total and the difference is a small amount, then the difference is due to rounding and a rounding adjustment will need to be made to one of the separate amounts.

2007 Pay 2008 State HSC Amount	5,650.90
Plus: 2007 Pay 2008 HEA1001 HSC Amount	7,618.31
Plus: 2007 Pay 2008 CREDIT HSC Amount	3,475.72
Equals 2007 Pay 2008 Total of Separate Amounts	16,744.93

Original 2007 Pay 2008 Total HSC Amount	16,745.00
Minus: 2007 Pay 2008 Total of Separate Amounts	16,744.93
Difference	.07

## **CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued**

In this example the two totals do not agree by a positive .07 and the positive .07 is considered a small amount and is due to rounding. In this example a positive .07 rounding adjustment will be made to the CEDIT HSC amount. In this example the separate homestead credit amounts are as follows.

2007 Pay 2008 State HSC Amount	<b>5,650.90</b>
2007 Pay 2008 HEA1001 HSC Amount	<b>7,618.31</b>
2007 Pay 2008 CEDIT HSC Amount (3,475.72 + .07)	<b>3,475.79</b>
2007 Pay 2008 Total HSC	16,745.00

In this example this completes the allocating of the property tax replacement credit and homestead credit between state and local property tax replacement credit and homestead credit for this taxing district. The preceding process is the process that will need to be done for the certificate of error summary for every taxing district that there are certificates of error.

**Using the above example the tax year totals and grand total would be shown on the certificate of summary as follows.**

**The 2005 pay 2006 tax year line of certificate of error summary would be as follows.**

Total Gross Tax	7,500.00
Total PTRC	1,680.00
Total HSC	985.00
Net Tax	4,835.00
Statement Processing Charges and Penalties	970.00
Amount Entered on Tax Duplicate	5,805.00
State PTRC	1,680.00
Local PTRC	0.00
State HSC	593.30
HEA1001 HSC	0.00
COIT HSC	0.00
CEDIT HSC	391.70
CEDIT Residential PTRC	0.00
LOIT HSC	0.00
LOIT Residential PTRC	0.00

## **CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued**

**The 2006 pay 2007 tax year line of certificate of error summary would be as follows.**

Total Gross Tax	15,000.00
Total PTRC	3,750.00
Total HSC	1,970.00
Net Tax	9,280.00
Statement Processing Charges and Penalties	110.00
Amount Entered on Tax Duplicate	9,309.00
State PTRC	3,750.00
Local PTRC	0.00
State HSC	1,041.52
HEA1001 HSC	0.00
COIT HSC	0.00
CEDIT HSC	928.48
CEDIT Residential PTRC	0.00
LOIT HSC	0.00
LOIT Residential PTRC	0.00

**The 2007 pay 2008 tax year line of certificate of error summary would be as follows.**

Total Gross Tax	127,500.00
Total PTRC	28,320.00
Total HSC	16,745.00
Net Tax	82,435.00
Statement Processing Charges and Penalties	20.00
Amount Entered on Tax Duplicate	82,455.00
State PTRC	14,273.99
Local PTRC	14,046.01
State HSC	5,650.90
HEA1001 HSC	7,618.31
COIT HSC	0.00
CEDIT HSC	3,475.79
CEDIT Residential PTRC	0.00
LOIT HSC	0.00
LOIT Residential PTRC	0.00

## **CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued**

**The taxing district grand total line of certificate of error summary would be as follows.**

Total Gross Tax	150,000.00
Total PTRC	33,750.00
Total HSC	19,700.00
Net Tax	96,550.00
Statement Processing Charges and Penalties	1,100.00
Amount Entered on Tax Duplicate	97,650.00
State PTRC	19,703.99
Local PTRC	14,046.01
State HSC	7,285.72
HEA1001 HSC	7,618.31
COIT HSC	0.00
CEDIT HSC	4,795.97
CEDIT Residential PTRC	0.00
LOIT HSC	0.00
LOIT Residential PTRC	0.00

The “Amount Entered on Tax Duplicate” is the amount for the “Net Tax, Penalty & Interest” column of the “Certificates of Error Issued During Year” line for the Taxing District Apportionment Sheet.

The “Total PTRC” is the amount for the “Property Tax Replacement Credit” column of the “Certificates of Error Issued During Year” line for the Taxing District Apportionment Sheet.

The “Total HSC” is the amount for the “Homestead Credit” column of the “Certificates of Error Issued During Year” line for the Taxing District Apportionment Sheet.

Apportionment Sheet instructions are included later in these December Settlement Instructions.

The “Total PTRC”, “State PTRC” and “Local PTRC” are the property tax replacement credit amounts for Line 7 “Less: Certificate of errors issued during year” of the State and Local Property Tax Replacement Credit Reconciliation Worksheet.

State and Local Property Tax Replacement Credit Reconciliation Worksheet instructions are included later in these December Settlement Instructions.



## **CERTIFICATE OF ERROR REGISTER AND SUMMARY – Continued**

The “Total HSC”, “State HSC”, HEA1001 HSC”, “COIT HSC”, CEDIT HSC”, “CEDIT Residential PTRC”, “LOIT HSC” and “LOIT Residential PTRC” are the homestead credit amounts for Line 7 “Less: Certificate of errors issued during year” of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet instructions are included later in these December Settlement Instructions.

## **CERTIFICATE OF TAX REFUNDS - FORM 17TC**

The Certificate of Tax Refunds, Form 17TC, is used to list property tax refunds deducted from settlement and boat and aircraft excise tax refunds if they are deducted from property taxes.

An electronic Form 17TC has been created in Excel. **The electronic Form 17TC we have developed must be used.**

The spreadsheet contains a summary sheet (tab) for the taxing district totals and a sheet (tab) for each taxing district. The taxing district totals from each taxing district sheet (tab) are automatically copied to the summary sheet (tab).

The summary sheet (tab) is labeled Summary Tab. The taxing district sheets (tabs) are labeled A(1) through A(50). Instructions on how to rename the taxing district tabs A(1) through A(50) to your taxing district names are included below. If you need more than fifty (50) taxing district sheets please contact our office.

The taxing district totals of the Form 17TC are the amounts for Line 39 Erroneous Tax, Penalties and Interest Refunded line of the Apportionment Sheet, Form 102.

If your county adopted local LOIT property tax replacement credit, then the Form 17TC taxing district property tax replacement credit amounts are the state property and local LOIT property tax replacement credit amounts for the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet.

For all counties the Form 17TC taxing district homestead credit amounts are the state homestead credit, HEA1001 state homestead credit, COIT homestead, CEDIT homestead Credit, CEDIT residential property tax replacement credit, LOIT homestead credit and LOIT residential property tax replacement credit for the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

The summary sheet (tab) totals are the amounts for Line 39 Erroneous Tax, Penalties and Interest Refunded line of the Settlement Sheet, Form 105.

### **Entering County Name and Tax Year to Summary Sheet**

To enter the county name and settlement year to the Summary Tab, enter the following information:

Where the words “ENTER COUNTY NAME HERE” appears in blue (cell C4), enter the county name.

## **CERTIFICATE OF TAX REFUNDS - FORM 17TC** **(Continued)**

### **Entering County Name and Tax Year to Summary Sheet (continued)**

Where the words “ENTER TAX YEAR HERE” appears in blue (cell C7), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

### **To Rename Taxing District Tabs**

To rename the tabs beginning with Tab A(1) to your taxing district names do the following:.

- Right clicking on the tab
- Select Rename
- Then type the taxing district name

Continue this process until you have renamed a tab for every taxing district.  
To complete the data for each taxing district, enter the following information:

### **Entering Taxing District Name to Taxing District Sheet**

In the cell above where “Enter Taxing District Above” appears in blue (cell A8), enter the taxing district name. The spreadsheet automatically copies the taxing district name to the Summary Tab.

### **Entering Tax Refund Information to Taxing District Sheets**

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers.

There are 100 lines available in each taxing district tab for entry of tax refunds. If you need additional lines, you must contact either Brenda Alyea or Janie Cope. They will assist you with increasing the number of lines. **DO NOT DELETE UNUSED WORKSHEETS.**

Below is a description of each column and what data is to be entered.

Column One: **“To Whom Paid”** enter the name of the taxpayer who received the refund.

Column Two: **“Date Paid”** enter the date the refund was paid.

## CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

Column Three: **“Warrant Number”** enter the check number of the refund.

Column Four: **“Refunded to Taxpayer”** enter the amount refunded to the taxpayer **including interest** paid to the taxpayer. This information can be found on the 17T form, line 102 total due claimant.

Column Five: **“Total Tax Replacement Credit”** enter the Property Tax Replacement Credit amount of the refund. Almost all property tax refunds will include property tax replacement credit. This information can be found on the 17T form, line 100 property tax replacement credit.

Column Six: **“Total Homestead Credit”** enter the Homestead Credit amount of the refund. This information can be found on the 17T form, line 100 homestead credit.

Column Seven: **“State Property Tax Replacement Credit Due State”** is the state property tax replacement credit amount of the refund.

Column Eight: **“LOCAL LOIT (CAGIT or COIT) Property Tax Replacement Credit Due Local LOIT (CAGIT or COIT) PTRC Fund”** is the local LOIT (CAGIT or COIT) property tax replacement credit amount of the refund, if applicable.

**If your county has a Local LOIT (CAGIT or COIT) Property Tax Replacement Credit rate and the refund pertains to a tax year when both the State Property Tax Replacement and Local LOIT Property Tax Replacement Credit are applicable, then the amount of property tax replacement credit of the refund will need to be broken down between State Property Tax Replacement Credit and Local LOIT property tax replacement credit.**

**The calculation method is as follows:**

### **STATE PROPERTY TAX REPLACEMENT CREDIT PORTION (column 7):**

TOTAL PROPERTY TAX REPLACEMENT CREDIT AMOUNT DIVIDED BY  
TOTAL PROPERTY TAX REPLACEMENT CREDIT RATE TIMES THE STATE  
PROPERTY TAX REPLACEMENT CREDIT RATE.

### **LOCAL LOIT (CAGIT OR COIT) PROPERTY TAX REPLACEMENT CREDIT PORTION (column 8):**

TOTAL PROPERTY TAX REPLACEMENT CREDIT AMOUNT DIVIDED BY  
TOTAL PROPERTY TAX REPLACEMENT CREDIT RATE TIMES THE LOCAL  
LOIT (CAGIT OR COIT) PROPERTY TAX REPLACEMENT CREDIT RATE.

## CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

The combination of these two amounts must come back to the total property tax replacement credit. If the total of the state property tax replacement credit portion and the local LOIT property tax replacement credit portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the state property tax replacement credit portion and the local LOIT property tax replacement credit portion adds up to the total property tax replacement credit amount of the refund.

Example :	Total PTRC amount of the refund	\$100.00
	State PTRC rate	15.0000
	Local LOIT PTRC rate	<u>10.0000</u>
	Total PTRC rate	25.0000

### **Calculate the State Property Tax Replacement Credit Portion:**

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00  
4.00 times 15.0000 (the State Property Tax Replacement Credit Rate) = \$60.00

### **Calculate the Local LOIT Property Tax Replacement Credit Portion:**

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00  
4.00 times 10.0000 (the local LOIT Property Tax Replacement Credit Rate) =  
\$40.00

State Property Tax Replacement Credit Portion	\$60.00
Local LOIT Property Tax Replacement Credit Portion	<u>\$40.00</u>
Total Property Tax Replacement Credit of Refund	\$100.00

Column Nine: **“State Homestead Credit Due State”** is the state homestead credit amount of the refund.

Column Ten: **“HEA1001 State Homestead Credit Due HEA1001 Fund”** is the HEA1001 state homestead credit amount of the refund.

Column Eleven: **“COIT Homestead Credit Due COIT HSC Fund”** is the COIT homestead credit amount of the refund.

Column Twelve: **“CEDIT Homestead Credit Due CEDIT HSC Fund”** is the CEDIT homestead credit amount of the refund.

**CERTIFICATE OF TAX REFUNDS - FORM 17TC**  
**(Continued)**

Column Thirteen: **“CEDIT Residential Property Tax Replacement Credit Due CEDIT Residential PTRC Fund”** is the CEDIT Residential Property Tax Replacement Credit amount of the refund.

Column Fourteen: **“LOCAL LOIT (CAGIT or COIT) Homestead Credit Due LOIT (CAGIT or COIT) HSC Fund”** is the local LOIT (CAGIT or COIT) homestead credit amount of the refund.

Column Fifteen: **“LOCAL LOIT(CAGIT or COIT) Residential Property Tax Replacement Credit Due Fund”** is the local LOIT (CAGIT or COIT) residential property tax replacement credit amount of the refund.

**If the refund includes homestead credit(s) the amount of the homestead credit will need to be broken down between State homestead credit and, if applicable, HEA1001 state homestead credit, COIT homestead credit, CEDIT homestead credit, Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit, and Local LOIT (CAGIT or COIT) Homestead Credit.**

**The calculation method is as follows:**

**STATE HOMESTEAD CREDIT PORTION (column 9):**

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE TIMES THE STATE HOMESTEAD CREDIT RATE.

**HEA1001 STATE HOMESTEAD CREDIT PORTION (column 10):**

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE TIMES THE HEA1001 STATE HOMESTEAD CREDIT RATE.

**COIT HOMESTEAD CREDIT PORTION (column 11):**

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE TIMES THE COIT HOMESTEAD CREDIT RATE

**CEDIT HOMESTEAD CREDIT PORTION (column 12):**

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE TIMES THE CEDIT HOMESTEAD CREDIT RATE

**CERTIFICATE OF TAX REFUNDS - FORM 17TC**  
**(Continued)**

**LOCAL LOIT (CAGIT OR COIT) RESIDENTIAL PROPERTY TAX REPLACEMENT  
CREDIT PORTION (column 13):**

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD  
CREDIT RATE TIMES THE LOCAL LOIT (CAGIT OR COIT) RESIDENTIAL  
PROPERTY TAX REPLACEMENT CREDIT RATE

**LOCAL LOIT (CAGIT OR COIT) HOMESTEAD CREDIT PORTION (column 14):**

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD  
CREDIT RATE TIMES THE LOCAL LOIT (CAGIT OR COIT) HOMESTEAD  
CREDIT RATE.

The combination of these amounts must come back to the total homestead credit amount of the refund. If the total of the State, HEA1001, COIT, CREDIT homestead credit portions, Local LOIT (CAGIT or COIT) residential property tax replacement credit portion, and the Local LOIT (CAGIT or COIT) homestead credit portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the applicable homestead credits add up to the total homestead credit amount of the refund.

The following example is for a parcel that only has State, HEA1001 state, and CREDIT homestead credit. If your refund includes any other applicable credit rates you would use the same formula as listed above and be certain to total the individual credit portions to be certain they add back to the total homestead credit amount of the refund

Example :	Total HSC of the refund	\$500.00
	State HSC rate	15.0000
	HEA1001 state rate	10.0000
	CREDIT HSC rate	<u>12.5000</u>
	Total HSC rate	37.5000

**Calculate the State Homestead Credit Portion:**

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333  
13.3333 times 15.0000 (the State Homestead Credit Rate) = \$200.00

## CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

### Calculate the HEA1001 State Homestead Credit Portion:

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333  
13.3333 times 10.0000 (the total HEA1001 State Homestead Credit Rate)  
=\$133.33

### Calculate the CEDIT Homestead Credit Portion:

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333  
13.3333 times 12.5000 (the total CEDIT HSC rate) = \$166.66

State Homestead Credit Portion	\$200.00
HEA1001 State Homestead Credit Portion	\$133.33
CEDIT HSC Credit Portion	<u>\$166.66</u>
Total HSC of Refund	\$499.99

The result does not come back to the total HSC of the refund due to rounding. Make the following adjustments:

State Homestead Credit Portion	\$200.00
HEA1001 State Homestead Credit Portion	\$133.00
CEDIT HSC Credit Portion	<u>\$167.00</u>
Total HSC of Refund	\$500.00

Column Sixteen: **“Total Refund”** is the total of the Refunded to Taxpayer amount plus the Tax Replacement Credit amount plus the Total Homestead Credit amount. The spreadsheet calculates this amount.

The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the **“Summary Tab”**.

The Form 17TC Excel spreadsheet must be emailed to our office when the Settlement is filed for pre-approval, or final approval.



**CERTIFICATE OF TAX REFUNDS - FORM 17TC**  
**(Continued)**

**Applying Form 17TC Data to the Apportionment Sheet, Form 102 and the  
PTRC & HSC Reconciliation Worksheets**

Refunds listed on the Form 17TC are deducted on Line 39 of the Apportionment Sheets, Form 102. The total of the Apportionment Sheet amounts is the amount deducted on line 39 of the Settlement Sheet, Form 105. The Line 39 Settlement Sheet amount must be the same as the total of the Form 17TC Summary Sheet.

The Form 17TC property tax replacement credit amounts are the amounts deducted on Line 8 of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet.

The Form 17TC homestead credit and residential property tax replacement credit amounts are the amounts deducted on Line 8 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

The taxing district total of the **Refunded to Taxpayer** column of the Form 17TC is entered on Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A-1 of the Apportionment Sheet.

The taxing district total of the **Total Tax Replacement Credit** column of the Form 17TC is entered on Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Property Tax Replacement Credit** column of Section A-1 of the Apportionment Sheet. This total includes the state portion of property tax replacement credit and, if applicable, the local LOIT (CAGIT or COIT) property tax replacement credit.

The taxing district total of the **Total Homestead Credit** column of the Form 17TC is entered on Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Homestead Credit** column of Section A-1 of the Apportionment Sheet. This total includes the State homestead credit and, if applicable, HEA1001 state homestead credit, COIT homestead credit, CEDIT homestead credit, CEDIT residential property tax replacement credit, local LOIT (CAGIT or COIT) homestead credit, and/or local LOIT (CAGIT or COIT) residential property tax replacement credit.

The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded** of the Apportionment Sheet Form 102, Section A-1.

## **OMITTED HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX REPLACEMENT CREDIT REFUNDS SUMMARY – FORM 17HC**

The Form 17HC Omitted Homestead Credit and Residential Property Tax Replacement Credit Refunds Summary is an electronic spreadsheet provided by our office. The Form 17HC is used to list by taxing district and tax year total the total of the omitted homestead credit refunds and, if applicable, the total of the omitted homestead credit and residential property tax replacement credit refunds.

The taxing district total on the Form 17HC is entered on Line 16 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

The Form 17HC spreadsheet has for each taxing district three lines for you to separately show tax year totals. If you need more than three lines contact our office and we will modify the summary worksheet for your county.

The Form 17HC has a separate column for each of the various types of homestead credit and residential property tax replacement credit.

The omitted homestead credit refunds and, if applicable, omitted homestead credit and residential property tax replacement credit refunds listed on the Form 17HC may need to be allocated between the types of homestead credits and, if applicable, residential property tax replacement credit. The refund will have to be allocated between types of homestead credit and residential property tax replacement credit if there was more than one type of homestead credit for the year of the refund.

For example, if the homestead credit rate used to calculate the refund included the state homestead credit rate and the HEA1001 homestead credit rate, then the refund amount must be separated between state homestead credit and HEA1001 homestead credit.

Another example, if the homestead credit rate used to calculate the refund included the state homestead credit rate and the CEDIT homestead credit rate, then the refund amount must be separated between state homestead credit and CEDIT homestead credit.

And another example, if the homestead credit rate used to calculate the refund included the state homestead credit rate, the HEA1001 homestead credit rate and the CEDIT homestead credit rate, then the refund amount must be separated between state homestead credit, HEA1001 homestead credit and CEDIT homestead credit.

A final example, if the homestead credit rate used to calculate the refund included the state homestead credit rate, the HEA1001 homestead credit rate, the CEDIT homestead credit rate, and residential property tax replacement credit rate, then the refund amount must be separated between state homestead credit, HEA1001 homestead credit, CEDIT homestead credit and residential property tax replacement credit.

## **OMITTED HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX REPLACEMENT CREDIT REFUNDS SUMMARY – FORM 17HC (Continued)**

To separate the omitted homestead credit and, if applicable, omitted homestead credit and residential property tax replacement credit refund between the types of homestead credit and, if applicable, residential property tax replacement credit, the refund amount is divided by the total homestead credit rate and, if applicable, the homestead credit and residential property tax replacement credit rate to get an allocation factor. The allocation factor is multiplied times each homestead credit rate and, if applicable, residential property tax replacement credit rate to get the separate homestead credit and, if applicable, residential property tax replacement credit amounts.

In the certificate of error summary instructions there are examples of calculating an allocation factor and using the allocation factor and homestead credit rates and, if applicable, residential property tax replacement credit rate to get the separate homestead credit amounts and, if applicable, residential property tax replacement credit amount. The steps shown in those instructions would be the same steps used to separate the omitted homestead credit refund and, if applicable, omitted homestead credit and residential property tax replacement credit refund between the types of homestead credit and, if applicable, residential property tax replacement credit.

Homestead credit refunds and, if applicable, omitted homestead credit and residential property tax replacement credit refunds paid on a Claim Form 17 are shown on the Form 17HC. These are refunds made because the homestead credit and, if applicable, homestead credit and residential property tax replacement credit was omitted, or the homestead credit and, if applicable, homestead credit and residential property tax replacement credit was increased.

Refunds paid on a Claim Form 17T where the homestead credit amount and, if applicable, homestead credit and residential property tax replacement credit amount **decreases** are included on the Form 17TC. An example would be when a homestead value decreases due to an assessment or deduction correction.

Also, omitted or increased homestead credit and, if applicable, omitted homestead credit and residential property tax replacement credit refunds paid on a Claim Form 17T can be shown on the Form 17TC. In these instances the homestead credit amount and, if applicable, homestead credit and residential property tax replacement credit amount will be shown on the Form 17TC as a negative amount.

## APPORTIONMENT SHEET – FORM 102

### SECTION A-1

Most county's tax systems generate Apportionment Sheets, also known as December Settlement Worksheets on some tax systems. Following are line by line instructions that can be used to manually complete an apportionment sheet, or used to verify the information on computer generated apportionment sheets.

### **CHARGES:**

#### **Charges Reported on March Abstract**

#### **Lines 3 through 6:**

- Line 3, **Net Tax Amount**, *must equal* the Abstract Section 5, Column 19 minus Columns 4 and 5. (This also includes amounts on the TIF District lines from these columns.)
- Line 3, **Replacement Credit Amount**, *must equal* the Abstract Section 5, Columns 7, 8 and 9. (This also includes amounts on the TIF District lines from these columns.)
- Line 3, **Homestead Credit Amount**, *must equal* the Abstract Section 5, Columns 12 through 18. (This also includes amounts on the TIF District lines from these columns.)
- Line 4, **Late Assessment Penalty** *must agree* with the Abstract Section 5, Column 5. (This also includes amounts on the TIF District lines from this column.)
- Line 5, **Statement Processing Charge**, *must agree* with the Abstract Section 5, Column 4. (This also includes amounts on the TIF District lines from this column.)
- Line 6, **Delinquent Tax and Penalties**, *must agree* with the Abstract Section 5, Column 25. (This also includes amounts on the TIF District lines from this column.)

SECTION A-1		NET TAX, PEN & INT	PROPERTY TAX REPL. CREDIT	HOMESTEAD CREDIT	TOTAL
1	<b>CHARGES:</b>				
2	Charges Shown on March Abstract:				
3	Current Property Taxes	0.00	0.00	0.00	0.00
4	Late Assessment Penalty	0.00			0.00
5	Statement Processing Charge	0.00			0.00
6	Delinquent Taxes, Penalties and Interest	0.00			0.00
7	Adjustments for Abstract Errors	0.00	0.00	0.00	0.00

**APPORTIONMENT SHEET – FORM 102**  
**SECTION A-1**  
**(Continued)**

Check the abstract amounts against the tax duplicate and/or settlement worksheet reports to make sure they agree. If they don't, then adjust the settlement by writing on line 7 "error on abstract" and either add the adjustment (if the duplicate and/or settlement worksheet is more than the abstract), or subtract the adjustment (if the duplicate and/or settlement worksheet is less than the abstract).

The amounts reported on lines 3 through 6 must agree with the approved abstract. Any adjustments to the abstract amounts must be reported on line 7.

**If any abstract adjustment amounts are entered on line 7, then a letter of explanation must accompany the Settlement Sheet Form 105.**

**NOTE:** If you have specially approved duplicates, the column titles referenced in the following instructions may not agree with your duplicate. Also, some counties may use penalty reports rather than duplicates for your delinquent tax and penalty amounts.

**Additional Charges:**

**Lines 10 through 20:**

The amounts for these lines are obtained from the following: Tax Duplicates, Duplicate Summaries, or from Settlement Reports produced by your computer system. Pay close attention as to whether or not the net tax amounts, the replacement credit amounts and homestead credit amounts are per installment amounts or amounts for the year. If the amounts are per installment amounts, be sure to double them before entering them on the Apportionment Sheet, Form 102.

✦ Line 10, Additional Charges on **Real and Personal Property Taxes.**

**Net Tax, Penalty and Interest Column:** is the additional charge to the taxpayer.

**Property Tax Replacement Credit Column:** is the total property tax replacement credit amount due on the additional charge. The replacement credit is the total of the State and, if applicable, the Local LOIT (CAGIT or COIT) property tax replacement credit.

**APPORTIONMENT SHEET – FORM 102**

## SECTION A-1 (Continued)

**Homestead Credit Column:** is the total homestead credit amount due on the additional charge. The homestead credit amount is the **total** of the STATE, HEA1001 State HSC and, if applicable, COIT homestead credit, CEDIT homestead credit, Local CEDIT Residential PTRC, Local LOIT Homestead Credit and Local LOIT Residential PTRC.

**Total Column:** is the total of the Net Tax, Penalty and Interest Column, the Property Tax Replacement Credit Column and the Homestead Credit Column.

### ➤ Line 11, **Current Mobile Home Taxes.**

**Net Tax, Penalty and Interest Column:** is the mobile home tax charge to the taxpayer.

**Property Tax Replacement Credit Column:** is the total property tax replacement credit amount on all current and added mobile home taxes. The property tax replacement credit amount is the **total** of the State and, if applicable, the Local LOIT (CAGIT or COIT) property tax replacement credit.

**Homestead Credit Column:** is the total homestead credit amount on current and added mobile homes. The homestead credit amount is the **total** of the STATE homestead credit, HEA1001 State homestead credit and, if applicable, COIT homestead credit, CEDIT homestead credit, Local CEDIT Residential PTRC, Local LOIT (CAGIT or COIT) homestead credit, and Local LOIT Residential PTRC.

**Total Column:** is the total of the Net Tax, Penalty and Interest Column, the Property Tax Replacement Credit Column and the Homestead Credit Column.

- Line 12, **Late Assessment Penalties and Statement Processing Charges** that **were not** reported on the abstract.
- Line 13, **Interest Charged on Late Assessments** that **were not** reported on the abstract.
- Line 14, **Additional Penalty Added on Prior Year 2<sup>nd</sup> Installment** Column of the Tax Duplicate.
- Line 15, **Penalty Charged on the First Installment Delinquencies** Column of the Tax Duplicate.
- Line 16, **10% Penalty Charged on Former Years Taxes Delinquencies** Column of the Tax Duplicate.
- Lines 18 and 19, **Recharges of Delinquent Tax and Penalties** Column of the Tax Duplicate.

**APPORTIONMENT SHEET – FORM 102**  
**SECTION A-1**  
**(Continued)**

8	Additional Charges and Assessments During Year:				
9	Current Tax (Including Tax for Prior Years, Other Than Delinquent Tax Recharged)				
10	General Property Tax	0.00	0.00	0.00	0.00
11	Mobile Home Tax	0.00	0.00	0.00	0.00
12	Late Assessment Penalty and Statement Processing Charge	0.00	0.00	0.00	0.00
13	Late Assessment Interest	0.00			0.00
14	Additional Penalty on Prior Year Second Installment	0.00			0.00
15	Penalty on Current First Installment Delinquent	0.00			0.00
16	10% Penalty on Former Years' Tax Delinquent Added After May 10	0.00			0.00
17	Delinquent Tax, Penalties and Interest Recharged:				
18	Tax	0.00	0.00	0.00	0.00
19	Penalties and Interest	0.00			0.00
20	Delinquent Tax Judgments Collected	0.00			0.00
21	<b>TOTAL CHARGES</b> - Total of Lines 3 to 20	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

➤ Line 20, **Tax Judgments Collected Current Year** Column of the Tax Duplicate.

➤ Line 21, **Total Charges**, is total of Line 3 to Line 20.

**CREDITS:**

**Lines 24 through 33**, can be obtained from the Tax Duplicates, Duplicate Summaries, or from Settlement Reports produced by your computer system.

➤ Line 24, **Current Second Installment Delinquencies** Column of the Tax Duplicate.

➤ Line 25, **Current First Installment Delinquencies**, Column of the Tax Duplicate.

➤ Line 26, **Additional Penalty on Prior Year Second Installment Delinquent**, Column of the Tax Duplicate.

➤ Line 27, **Penalty Unpaid on First Installment**, Column of the Tax Duplicate.

➤ Line 28, **Penalty Unpaid on Former Years Taxes Delinquent**, Column of the Tax Duplicate.

➤ Line 29, **Former Years Delinquent Tax Unpaid**, Column of the Tax Duplicate.

➤ Line 30, **Penalty and Interest Unpaid**, Column of the Tax Duplicate.

**APPORTIONMENT SHEET – FORM 102**  
**SECTION A-1**  
**(Continued)**

- Line 31, **Total of Lines 25 Through 30**, should agree with the Total Delinquency at December Settlement, Column of the Tax Duplicate.
- Line 32, **Taxes and Penalties Certified to the Clerk** for the current year, Column of the Tax Duplicate.
- Line 33, **Certificates of Error Issued during the Year.**

The **Net Tax and Penalty Column must equal** the Credit on Tax Duplicate Column of the Certificate of Error Summary.

The **Property Tax Replacement Credit Column must equal** the total property tax replacement column of the Certificate of Error Summary. The property tax replacement credit amount is the **total** of the State and, if applicable, the Local LOIT (CAGIT or COIT) property tax replacement credit.

The **Homestead Credit Column must equal** the total homestead credit column of the Certificate of Error Summary. The homestead credit amount is the **total** of the State homestead credit, HEA1001 State homestead credit and, if applicable, COIT homestead credit, CEDIT homestead credit, Local CEDIT Residential PTRC, Local LOIT (CAGIT or COIT) homestead credit, and Local LOIT (CAGIT or COIT) residential PTRC.

The **Total Column** of line 33 equals the total of the net tax column, the property tax replacement credit column and the homestead credit column of the Certificate Error Register.

- Line 34, Total Credits is the total of Lines 31 to 33.

22	<b>CREDITS</b>				
23	Unpaid at This Settlement (Including All Charges and Assessments During Year)				
24	Current Second Installment	0.00			0.00
25	Current First Installment	0.00			0.00
26	Additional Penalty on Prior Year Second Installment Delinquent	0.00			0.00
27	Penalty Current First Installment	0.00			0.00
28	10% Penalty on Former Years' Tax Delinquent Added After May 10	0.00			0.00
29	Former Years' Delinquent Tax	0.00			0.00
30	All Penalties and Interest Unpaid (Except Lines 27 and 28)	0.00			0.00
31	Total Unpaid at This Settlement - Total of Lines 25 to 30	<b>0.00</b>			<b>0.00</b>
32	Tax, Pen. and Int. Certified to Clerk of Circuit Court	0.00			0.00
33	Certificates of Error Issued During Year	0.00	0.00	0.00	0.00
34	<b>TOTAL CREDITS - Total of Lines 31 to 33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**APPORTIONMENT SHEET – FORM 102**  
**SECTION A-1**  
**(Continued)**

- ✦ Line 35, **Total Collected for the Year:** are the total charges minus the total credits (Line 21 minus Line 34).
- ✦ Line 36, **Settled for at June Settlement:** should agree with Line 2 Section A. If your county had only one tax due date, then this line will be blank.
- ✦ **Line 37, Amount for Apportionment:** is the line that indicates whether or not you are in balance with the treasurer. If the Net Tax and Penalty column of line 37 and Column 1 of the County Treasurer's Certificate of Tax Collections, Form 49TC Section 1, are the same, then you and the treasurer are in balance.

Also, if Column 1 of the County Treasurer's Certificate of Tax Collections, Form 49TC includes overpayments and the Net Tax and Penalty column of line 37 and Column 1 of the County Treasurer's Certificate of Tax Collections, Form 49TC Section 1 differ by the amount of overpayments, then you and the treasurer are in balance.

**OVERPAYMENTS**

Overpayments are acceptable differences between the Net Tax and Penalty column of line 37 and Column 1 of the County Treasurer's Certificate of Tax Collections, Form 49TC. All other differences **MUST** be resolved before you can continue with the settlement. The total amount of the overpayment(s) **must be** listed on the 49TC Excel spreadsheet.

- ✦ **Line 39, Erroneous Tax, Penalties and Interest Refunded,** is for deducting tax refunds reported on the Certificate of Tax Refunds, Form 17TC. The Net Tax and Penalty column of Line 39 should agree with the Refunded To Taxpayer column of the Form 17TC. The Property Tax Replacement Credit Column of Line 39 should agree with the Total Tax Replacement Credit column from the Form 17TC. The Homestead Credit Column of Line 39 should agree with the Total Homestead Credit column on the 17TC.

If you elect to deduct boat and aircraft excise tax refunds from property taxes, then those refunds must be included on the Form 17TC and reported on line 39. You **should not** have vehicle excise tax refunds, because those refunds are paid by the state.

**APPORTIONMENT SHEET – FORM 102**  
**SECTION A-1**  
**(Continued)**

**IMPORTANT**

**Do not show boat and aircraft excise refunds on Form 17TC or report them on Line 39-Erroneous Tax, Penalties and Interest Refunded, if one of the following is true:**

- ☐ The refunds are paid directly from the Excise Tax Fund and not the County General Fund.
- ☐ If the refunds are paid from the General Fund and the General Fund is reimbursed from Excise Tax Receipts.

**If boat and aircraft excise tax refunds are made from Excise Tax Receipts do one of the following:**

1. Show the excise tax on Line 43, net of refunds.
  2. Show the excise tax on Line 43, before refunds and enter the amount of the refunds on Line 44. You will enter the amount of the refunds as a negative number.
- Line 40 is where special deductions and adjustments are entered. If a dollar amount is entered in line 40, then a description also needs to be entered on line 40.

**For example:** The county wrote a check to replace a bad check, the amount of the check would be entered on this line as a deduction.

If there had been an error on a previous settlement, then line 40 might be used to enter a correction that is necessary to bring the treasurer's and auditor's records in balance. If a previous settlement adjust is made then a letter of explanation needs to accompany the settlement.

- Line 42, **Net Total Property Tax for Apportionment**, equals line 37 minus line 39 and plus line 40 if a positive adjustment or correction is entered on line 40 or minus line 40 if a negative adjustment or correction is entered on line 40. The amounts on line 42 are the amounts that are transferred to Columns 6 through 9, Section 1 of the County Treasurer's Certificate of Tax Collections, Form 49TC. **The total column of Line 42 is the amount of property tax that must be apportioned in the property tax column of Section B.**

**APPORTIONMENT SHEET – FORM 102**  
**SECTION A-1**  
**(Continued)**

- ✦ Line 43 or Line 43 minus 44 (depending on how you handle excise tax refunds and report them) is the excise tax amount that should be entered in Column 10, Section 1 of the County Treasurer's Certificate of Tax Collections, Form 49TC. **This excise tax amount is also the excise tax amount that must be apportioned in excise tax column of Section B of the Apportionment Sheet.**

**SWETA**  
**State Welfare Excise Tax Allocation**

The excise tax amount that is entered on the apportionment sheet and the Form 49TC **must be the excise tax after the deduction** of State Welfare Excise Tax Allocation.

- ✦ Line 46, **Total Column**, this amount should agree with Column 11, Section 1 of Form 49TC.

35	<b>TOTAL COLLECTED THIS YEAR</b> - Line 21 minus Line 34	0.00	0.00	0.00	0.00
36	Property Tax at June Settlement - Line 2, Section A	0.00	0.00	0.00	0.00
37	<b>AMOUNT FOR APPORTIONMENT</b> -- Line 35 minus Line 36	0.00	0.00	0.00	0.00
38	Deductions Before Apportionment:				
39	Erroneous Tax, Penalties and Interest Refunded	0.00	0.00	0.00	0.00
40	Any Additional Adjustments	0.00	0.00	0.00	0.00
41	<b>TOTAL</b> (Lines 39 and 40)	0.00	0.00	0.00	0.00
42	<b>NET TOTAL PROPERTY TAX FOR APPORTIONMENT</b> (Line 37 minus Line 41)	0.00	0.00	0.00	0.00
43	License Excise Tax For Apportionment	0.00			0.00
44					
45					
46	<b>TOTAL NET AMOUNT FOR APPORTIONMENT</b> -- Total of Lines 42 to 45	0.00	0.00	0.00	0.00

**IMPORTANT**

**THE FORM 102, SECTION A-1 MUST BALANCE. IF IT DOES NOT, THEN THE SETTLEMENT SHEET FORM 105 WILL NOT BALANCE.**

## APPORTIONMENT SHEET – FORM 102

### SECTION B

#### **SECTION B**

In Section B apportion the totals of Line 42, Section A-1, Property Tax and Line 43 or Line 43 minus Line 44, Section A-1, Excise Tax. **The excise tax amount apportioned must be the excise tax after the deduction of the State Welfare Excise Tax Allocation, but do not list the State Welfare Excise Tax Allocation in Section B.**

Most counties have computer programs that calculate apportionments, but in case you don't or if you wish to test your program you can find instructions on how to manually calculate apportionments in Chapter 9, Section M of the County Auditor's Manual.

**The property tax rates used to apportion property taxes are the property tax rates certified by the DLGF, except for taxing districts where there are circuit breaker credits. The property tax rates used to apportion property taxes for taxing districts where there are circuit breaker credits are the property tax rates adjusted for circuit breaker credits. The property tax rates adjusted for circuit breaker credits are located in the Abstract in the Review Area. Click on "View Tax Rates Adjusted for Circuit Breaker Credits".**

**The property tax rates used to apportion excise tax in counties that have adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates plus the DLGF LOIT equivalency rates. The property tax rates used to apportion excise tax in counties that have not adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates.**

#### **SECTION B - TIF APPORTIONMENT**

**If your county does not have TIF Districts, then you can disregard the following explanations.**

#### **IMPORTANT**

If a **TIF** area exists in a taxing district, then the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionments are calculated.**

The amount of property tax to be distributed to the Redevelopment Commission is entered as a fund amount at the bottom of Section B, Lines 93, 94, and 95. The amount of property tax to be deducted and distributed to the Redevelopment Commission will be the TIF taxes and, if applicable, Tax Increment Replacement (TIR) taxes in the TIF District.

## APPORTIONMENT SHEET – FORM 102

### SECTION B

(Continued)

The **TIR** tax distribution to the Redevelopment District will be composed of two parts:

➡ **Part One:** TIR taxes **within** the TIF District.

The TIR tax distribution of the TIR taxes within the TIF District must be deducted before the apportionments are calculated.

➡ **Part Two:** TIR taxes **outside** of the TIF District.

The TIR tax distribution of TIR taxes outside of the TIF District **is not** deducted prior to the apportionment calculations, but rather it is one of the fund amounts calculated during the apportionment calculation.

### Determining TIF Dollars to Distribute

One of two methods can be used to determine the amount of TIF dollars to distribute to a Redevelopment Commission:

■ Tracking payments

■ Using the Abstract.

When **payments** are used as the basis of determining the TIF distribution, then payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line of the next year's Abstract. **Basing the TIF distribution on the payments is the most preferred method.**

When the **Abstract** is used as the basis, then the TIF amounts shown on the Abstract are the basis of the TIF distribution and delinquencies are not tracked and are not shown separately on the TIF District line of the next year's Abstract. Reasons for using the Abstract as the basis of determining the amount of TIF dollars to distribute to a Redevelopment Commission are:

■ Tax collection system does not have the capability of tracking payments on TIF parcels.

■ Using the Abstract as the basis of the TIF distribution is easier than using payments as the basis, especially when there are many parcels in a TIF District.

■ While in some years using the Abstract as the basis of the TIF distribution may result in distributing TIF dollars that were not paid by the taxpayer, ultimately the taxes could be paid because of tax sale enforcement procedures. Keep in mind there is no guarantee the property will be sold and taxes paid through the tax sale process.

**APPORTIONMENT SHEET – FORM 102**  
**SECTION B**  
**(Continued)**

**BANKRUPTCY IN A TIF DISTRICT**

**If a taxpayer in the TIF District has filed bankruptcy or a bankruptcy is pending, then tax payments should be the basis of the TIF distribution and not the Abstract. Also, you should watch closely for other non-payment issues. In the situation where there is a delinquent taxpayer(s) whose assessed value generates a large portion of the increment of a TIF District, tax payments should be the basis of the TIF distribution and not the Abstract.**

- If the Abstract has been the basis for distributions to the Redevelopment Commission and a TIF District is ending and there are unpaid taxes, then the final distribution to the Redevelopment Commission must be adjusted for the unpaid taxes at that time.
- Finally, when DLGF approved tax rates they used the TIF increment assessed value with the assumption of full payment. Therefore using the Abstract rather than payments as the basis of the TIF distribution reflects the TIF tax dollars that were subtracted out when tax rates were approved and reflects what the Redevelopment Commission is anticipating as the TIF distribution.
- If the abstract is used as a basis for distribution to the Redevelopment Commission and there is a correction to a TIF parcel, then the abstract amount must be adjusted prior to the calculation of the TIF district distribution.

**TAX INCREMENT REPLACEMENT**

With the **Tax Increment Replacement** (TIR) taxes it becomes more complex in some TIF Districts to determine the TIF distribution by tracking payments. The reason is the TIF distribution will be the combination of the TIF taxes and TIR taxes. Unlike **TIF** taxes where the **state does not pay PTRC**, the **state does pay PTRC** on **TIR** taxes.

Before the introduction of TIR when taxes paid was the method of determining the TIF distribution the net tax amount of TIF taxes paid was the TIF distribution amount. Now with TIR if taxes paid is the method used to determine the TIF distribution amount, the TIF distribution will be the combination of the net amount paid prorated between TIF and TIR **plus the PTRC** on the TIR taxes.

**APPORTIONMENT SHEET – FORM 102**  
**SECTION B**  
**(Continued)**

**Aspects of TIR**

The following sentences and paragraphs explain how to use the Abstract as the method of determining the TIF distribution and the TIR distribution to the Redevelopment Commission.

**TIF, TIR & REDEVELOPMENT AREA**

**TIR OUTSIDE TIF:** Is the TIR taxes from the **entire** redevelopment area.

**TIR INSIDE TIF:** Is the TIR taxes on the **increment value** in the TIF District.

If the redevelopment area encompasses several taxing districts, then the Redevelopment Commission will receive a TIR distribution based on the TIR rate in those several taxing districts.

A redevelopment area created by a city or town is the entire incorporated area of the city or town. A redevelopment area created by a county, it is the entire unincorporated area of the county.

If there is a TIR rate for a TIF District in a redevelopment area created by a city or town, then the TIR rate will be charged in all of the taxing districts that make up the incorporated area of the city or town.

If there is a TIR tax rate for a TIF District in a redevelopment area created by a county, then the TIR rate will be charged in all of the taxing districts that make up the unincorporated area of the county.

The tax distribution (**including excise**) allocated to the TIR based on the TIR rate (outside the TIF District) will be distributed to the Redevelopment Commission as a TIR distribution. In other words, the TIR distribution is set up as a fund to be distributed to the Redevelopment Commission. This fund will receive property and excise tax in the normal process of the allocating taxes based on tax rates. The TIR tax distribution generated by the TIR rate on the redevelopment area **outside** of the TIF District area will **not** be taken off the top prior to calculating tax distributions.

**APPORTIONMENT SHEET – FORM 102**  
**SECTION B**  
**(Continued)**

In the following explanation the Abstract amounts being referred to are the amounts on the TIF District lines below the subtotal. The following explanation may refer to Abstract columns that you will not have amounts in, because the explanation is covering every possible combination and not any one county will have every possible combination. Don't let this confuse you, if an Abstract column is mentioned that you do not have an amount in, then just skip over that step and proceed to the next step

Keep in mind as you read the following it is being explained how to use the Abstract to determine the Apportionment Sheet Section B TIF tax amount and, if applicable, the TIR tax amount within the TIF District. After the Section B amount has been determined, the final amount distributed (the amount you write the check for) will need to be reduced by any amounts that have been advanced to the Redevelopment Commission.

**THE TIF TAX AMOUNT IS DETERMINED AS FOLLOWS**

Abstract Section 4 Column 25 TIF  
Minus: Abstract Section 5 Column 10 PTRC  
Minus: Abstract Section 5 Column 11 PTRC  
Equals: Total TIF Amount for the Year  
Minus: June Settlement TIF Distribution  
Equals: December Settlement Apportionment Sheet Section B TIF Amount

The above Section B TIF amount will be deducted from property taxes **prior to calculating tax distributions**. Also, the above Section B TIF amount will be shown as a fund amount in Section B of the Apportionment Sheet and the Settlement Sheet. When you distribute the TIF amount to the Redevelopment Commission you must show the TIF amount separately on the Certificate of Tax Distribution Form 22.

The final amount of TIF taxes you distribute to the Redevelopment Commission will need to be reduced by any TIF amounts that have been advanced to the Redevelopment Commission.

**THE TIR TAX AMOUNT FROM WITHIN THE TIF DISTRICT  
IS DETERMINED AS FOLLOWS**

Abstract Section 4 Column 19 TIR on the TIF District line of the Abstract  
Minus: June Settlement TIR Distribution (See Note Below)  
Equals: December Settlement Apportionment Sheet Section B TIR Amount (See Note Below)



**APPORTIONMENT SHEET – FORM 102**  
**SECTION B**  
**(Continued)**

**NOTE**

The June Settlement amount subtracted here is only the TIR tax amount from within the TIF District and is not the TIR tax amount from outside of the TIF District. Also, the above December Settlement TIR tax amount is only the TIR tax amount from within the TIF District and is not the TIR tax amount from outside of the TIF District.

The aforementioned Section B TIR amount will be deducted from property taxes **prior to calculating tax distributions**. Also, the above Section B TIR amount will be shown as fund amount in Section B of the Apportionment Sheet and the Settlement Sheet. When you distribute the TIR amount to the Redevelopment Commission you must show the TIR amount separately on the Certificate of Tax Distribution Form 22.

The final amount of TIR taxes you distribute to the Redevelopment Commission will need to be reduced by any TIR amounts that have been advanced to the Redevelopment Commission.

**TIR TAXES OUTSIDE THE TIF DISTRICT**

In addition to the TIR tax distribution from within the TIF District, the Redevelopment Commission will receive a TIR tax distribution from the TIR taxes outside of the TIF District. The TIR tax distribution from outside the TIF District **will not** be deducted from property taxes prior to calculating tax distributions. The TIR tax distribution (including excise tax) from outside the TIF District will be determined when you calculate regular tax distributions with your tax distribution programs.

The TIR tax distribution from outside the TIF District must be shown separately in Section B, Line 95 of the Apportionment Sheet and the Settlement Sheet. Also, the TIR tax distribution from outside the TIF District is distributed to the Redevelopment Commission it must be shown separate from the TIR tax distribution within the TIF District on the Certificate of Tax Distribution Form 22.

	Total Net Property Tax	License Excise Tax	Total Property And Excise
<b>TIF</b>	0.00	0.00	0.00
<b>TIR in TIF</b>	0.00	0.00	0.00
<b>TIR outside TIF</b>	0.00	0.00	0.00

**APPORTIONMENT SHEET – FORM 102**

**SECTION B**

**(Continued)**

The final amount of TIR taxes outside the TIF District you distribute to the Redevelopment Commission will need to be reduced by any TIR Taxes outside of the TIF district amounts you have previously advanced to the Redevelopment Commission.

## **STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX REPLACEMENT CREDIT RECONCILIATION WORKSHEET**

The State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is an electronic spreadsheet provided by the auditor of state's office. The State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is used to determine if additional homestead credit and, if applicable, residential property tax replacement credit is needed at December Settlement, or if there is an excess of homestead credit and, if applicable, residential property tax replacement credit at December Settlement. The need for additional state and/or local homestead credit, or the existence of excess state and/or local homestead credit must be determined separately. The reason is additional state homestead will be sent to the county by the state and excess state homestead credit will be sent to the state by the county and additional local homestead credit and, if applicable, residential property tax replacement credit will be disbursed to the county treasurer from the local homestead credit or residential property tax replacement credit fund and excess local homestead credit and, if applicable, residential property tax replacement credit will be quietus to the local homestead credit or residential property tax replacement credit fund. The State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet accomplishes the separate reconciliation of state and local homestead credit and residential property tax replacement credit.

For purposes of reconciling homestead credit HEA1001 State Homestead Credit is considered local homestead because any additional HEA1001 State Homestead needed at December Settlement will be obtained by writing a check to the county treasurer from the HEA1001 State Homestead Fund and if there is an excess at December Settlement, the excess will be quietus to the HEA1001 State Homestead Credit Fund. The HEA1001 State Homestead Credit money the county received for 2008 will not be returned to the state nor will the state send the county more HEA1001 State Homestead Credit money for 2008. The balance in the HEA1001 State Homestead Credit Fund after the December Settlement will remain in the fund and will be added to the money the county receives in 2009 to use for HEA1001 State Homestead Credit in 2009.

For the purpose of homestead credit reconciliation the residential property tax replacement credit is included because in counties (Fayette and Jay) that have residential property tax replacement credit homestead properties receive both homestead credit and residential property tax replacement credit.

**The State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed by all counties.**

Following are instructions to completing the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

Within the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet electronic spreadsheet there is a separate worksheet for each taxing district and a summary worksheet that totals the amounts entered to each of taxing district worksheets. The first worksheet is the Summary Worksheet followed by the taxing district worksheets.

The only entry to be made to the Summary Worksheet is the “County Name” and December Settlement “Tax Year”. You must enter the county name and tax year. The remaining items on the Summary Worksheet are totals of the amounts entered on the taxing district worksheets and the amounts on the Summary Worksheet are created by formulas contained in the Summary Worksheet.

The Taxing District Worksheet tabs of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet electronic spreadsheet sent to your county by the auditor of state does not contain your county’s taxing district names, but you may insert the your taxing district names by:

- Right clicking on the tab
- Select Rename
- Then type the taxing district name

Following are instructions to the entries to be made to each taxing district worksheet. Following these instructions is a discussion of the Summary Worksheet of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet and use of the amounts on the Summary Worksheet.

**Taxing District Worksheet Instructions**

On the “Taxing District Name” line enter the name of the taxing district.

On most lines of the worksheet the amount in the total homestead credit and residential property tax replacement credit column must agree with the amount in the homestead credit column on a line on the Apportionment Sheet. When applicable I indicated in the following instructions the line of the Apportionment Sheet that the amount in the total homestead credit and residential property tax replacement credit column must agree with the amount in the homestead credit column of the Apportionment Sheet.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

On each line of the worksheet there is a proof of homestead credit and residential property tax replacement credit column. The purpose of the proof of homestead credit and residential property tax replacement credit column is to verify that the total of the amounts entered in the homestead credit and residential property tax replacement columns equal the amount entered in the total homestead credit and residential property tax replacement credit column. You will not enter an amount in the proof of homestead credit and residential property tax replacement credit column because the column contains a formula that subtracts the amounts entered in the homestead credit and residential property tax replacement credit columns from the amount entered in the total homestead credit and residential property tax replacement credit column. If the proof column equals 0.00, then the amounts entered in homestead credit and residential property tax replacement credit columns do equal the amount entered in the total homestead credit and residential property tax replacement credit column. A value of 0.00 in the proof column indicates that the amounts entered on the line appear to be correct. If the proof column does not equal 0.00, then one or more of the amounts entered on the line is not correct. The problem must be resolved before you can continue with the worksheet.

**Taxing District Worksheet**

**Line 1.) Homestead Credit and Residential PTRC amounts (including TIF) from Columns 12 through 18, Section 5 of the Abstract.**

The amounts for this line come directly from the Abstract and the total homestead and residential property tax replacement credit on this line must agree with the homestead credit amount on Line 3, Section A-1 of the Apportionment Sheet.

**Taxing District Worksheet**

**Line 2.) Abstract adjustment**

If there is an adjustment in the homestead credit column on Line 7, Section A-1 of the Apportionment Sheet, then there must be an entry on this line of the reconciliation worksheet.

The amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 7, Section A-1 of the Apportionment Sheet.

The amount on this line of the reconciliation worksheet is allocated to the types of homestead credit and, if applicable, residential property tax replacement credit based on the credit rates.

The allocation is done by first determining the total of the homestead credit rates and, if applicable, the combined total of the homestead credit rates and the residential property tax replacement credit rates.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 2.) Abstract adjustment (continued)**

The next step is to calculate an allocation factor by dividing the amount to be allocated by the total of the credit rates.

The third step is to multiply the allocation factor times each of the credit rates to get the amount for each credit.

The final step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total and if they don't then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

**Taxing District Worksheet**

**Line 3.) Add credit due on: General Property Tax**

The homestead credit and, if applicable, residential property tax replacement credit on added property tax charges is entered on this line and the amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 10, Section A-1 of the Apportionment Sheet.

An analysis of the added property tax charges that have homestead credit and/or residential property tax replacement credit will have to be made to determine the tax years of the added charges because the allocation of homestead credit and/or residential property tax replacement credit between the types of homestead credit and/or residential property tax replacement credit will be based on each tax year's homestead credit rates and, if applicable, combination homestead credit and residential property tax replacement credit rate.

The first step is to group by tax year the added property tax charges that have homestead credit and/or residential property tax replacement credit.

The next step is to total the homestead credit and/or residential property tax replacement credit for each of the tax year groups.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 3.) Add credit due on: General Property Tax (continued)**

Once the total for each tax year is determined then allocate the homestead credit and/or residential property tax replacement credit between the types of homestead credit and/or residential property tax replacement credit for each tax year.

Once the tax years of the added charges with homestead credit and/or residential property tax replacement credit have been determined, then the total homestead credit rate, or, if applicable, the total homestead credit and residential property tax replacement credit rate for each tax year must be determined. After the total credit rate for each applicable year has been determined, then the allocation between the credit types can be calculated.

The first step to allocating the tax year total is to divide the total amount to be allocated by the total homestead credit rate, or, if applicable, the total homestead credit and residential property tax replacement credit rate to get an allocation factor.

The second step is to multiply the allocation factor times each of the individual homestead credit rates and, if applicable, residential property tax replacement credit rate to get each of the individual credit amounts for the tax year.

The third step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total and if the two amounts are not the same then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 3 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 3.

If the homestead credit on an added charge is for a tax year when there was state homestead credit only, then the allocation calculation does not have to be done for that tax year because the homestead credit is all state homestead credit.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 3.) Add credit due on: General Property Tax (continued)**

Also, if the county has residential property tax replacement credit and the residential property tax replacement credit is on a non-homestead property, then the allocation calculation does not have to be done for that parcel because all of the credit is residential property tax replacement credit. But the residential property tax replacement credit for the parcel or parcels does have to be included on Line 3 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**Taxing District Worksheet**

**Line 4.) Add credit due on: Mobile Home Tax**

The homestead credit and, if applicable, residential property tax replacement credit on mobile home tax charges is entered on this line and the amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 11, Section A-1 of the Apportionment Sheet.

An analysis of the mobile home tax charges that have homestead credit and/or residential property tax replacement credit will have to be made to determine the tax years of the mobile home tax charges because the allocation of homestead credit and/or residential property tax replacement credit between the types of homestead credit and/or residential property tax replacement credit will be based on each tax year's homestead credit rates and, if applicable, the total homestead credit and residential property tax replacement credit rate.

The first step is to group by tax year the mobile home tax charges that have homestead credit and/or residential property tax replacement credit.

The next step is to total the homestead credit and/or residential property for each of the tax year groups. Once the total for each tax year is determined then allocate the homestead credit and/or residential property tax replacement credit between the types of homestead credit and/or residential property tax replacement credit for each tax year.

Once the tax years of the mobile home tax charges with homestead credit and/or residential property tax replacement credit have been determined, then the total homestead credit rate, or, if applicable, the total homestead credit and residential property tax replacement credit rate for each tax year must be determined.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX**



## **REPLACEMENT CREDIT RECONCILIATION WORKSHEET (Continued)**

### **Taxing District Worksheet**

#### **Line 4.) Add credit due on: Mobile Home Tax (continued)**

After the total credit rate for each applicable year has been determined, then the allocation between the credit types can be calculated.

The first step to allocating the tax year total is to divide the total amount to be allocated by the total homestead credit rate, or, if applicable, the total homestead credit and residential property tax replacement credit rate to get an allocation factor.

The second step is to multiply the allocation factor times each of the individual homestead credit rates and, if applicable, residential property tax replacement credit rate to get each of the individual credit amounts for the tax year.

The third step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equals the original total and if the two amounts are not the same then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 4 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 4.

If the homestead credit on a mobile home tax charge is for a tax year when there was state homestead credit only, then the allocation calculation does not have to be done for that tax year because the homestead credit is all state homestead credit.

### **Taxing District Worksheet**

#### **Line 5.) Add: Delinquent tax recharged**

The homestead credit and, if applicable, residential property tax replacement credit on delinquent tax recharges is entered on this line and the amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 18, Section A-1 of the Apportionment Sheet.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 5.) Add: Delinquent tax recharged (continued)**

An analysis of the delinquent tax recharges that have homestead credit and/or residential property tax replacement credit will have to be made to determine the tax years of the delinquent tax recharges because the allocation of homestead credit and/or residential property tax replacement credit between the types of homestead credit and/or residential property tax replacement credit will be based on each tax year's homestead credit rates and, if applicable, combination homestead credit and residential property tax replacement credit rate.

The first step is to group by tax year the delinquent tax recharges that have homestead credit and/or residential property tax replacement credit.

The next step is to total the homestead credit and/or residential property for each of the tax year groups. Once the total for each tax year is determined then allocate the homestead credit and/or residential property tax replacement credit between the types of homestead credit and/or residential property tax replacement credit for each tax year.

Once the tax years of the delinquent tax recharges with homestead credit and/or residential property tax replacement credit have been determined, then the total homestead credit rate, or, if applicable, the total homestead credit and residential property tax replacement credit rate for each tax year must be determined.

After the total credit rate for each applicable year has been determined, then the allocation between the credit types can be calculated.

The first step to allocating the tax year total is to divide the total amount to be allocated by the total homestead credit rate, or, if applicable, the total homestead credit and residential property tax replacement credit rate to get an allocation factor.

The second step is to multiply the allocation factor times each of the individual homestead credit rates and, if applicable, residential property tax replacement credit rate to get each of the individual credit amounts for the tax year.

The third step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total and if the two amounts are not the same then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 5.) Add: Delinquent tax recharged (continued)**

The final step to get the amounts for Line 5 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 5.

If the homestead credit on a delinquent tax recharge is for a tax year when there was state homestead credit only, then the allocation calculation does not have to be done for that tax year because the homestead credit is all state homestead credit.

Also, if the county has residential property tax replacement credit and the residential property tax replacement credit is on a non-homestead property, then the allocation calculation does not have to be done for that parcel because all of the credit is residential property tax replacement credit. But the residential property tax replacement credit for the parcel or parcels does have to be included on Line 5 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**Taxing District Worksheet**

**Line 6.) Total charges**

This line of State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is the total of lines 1 through 5. The electronic spreadsheet contains a formula that calculates this line. The amount in the total homestead credit and residential property tax replacement credit column on this line of the reconciliation worksheet must agree with the amount in homestead column of Line 21 of Section A-1 of the Apportionment Sheet.

**Taxing District Worksheet**

**Line 7.) Less: Certificate of errors issued during year (From Certificate of Error Summary)**

On this line enter the taxing district totals from the Certificate of Error Summary. The amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 33, Section A-1 of the Apportionment Sheet.

Please see the Certificate of Error Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 8.) Less: Erroneous tax refunded (From Form 17TC Summary)**

On this line enter the taxing district totals from the Form 17TC Summary. The amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 39, Section A-1 of the Apportionment Sheet.

Please see the Form 17TC Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

**Taxing District Worksheet**

**Line 9.) Settlement Adjustment**

If there is an adjustment in the homestead credit column on Line 40, Section A-1 of the Apportionment Sheet, then there must be an entry on this line of the reconciliation worksheet. The amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 40, Section A-1 of the Apportionment Sheet. The amount on this line of the reconciliation worksheet is allocated to the types of homestead credit and, if applicable, residential property tax replacement credit based on the credit rates.

The allocation is done by first determining the total of the homestead credit rates and, if applicable, the total of the homestead credit rates and the residential property tax replacement credit rates.

The next step is to calculate an allocation factor by dividing the amount to be allocated by the total of the credit rates.

The third step is to multiply the allocation factor times each of the credit rates to get the amount for each credit.

The final step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total and if they don't then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET**

(Continued)

**Taxing District Worksheet**

**Line 10.) Total deductions**

This line of State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is the total of lines 7 through 9. The electronic spreadsheet contains a formula that calculates this line.

The amount on this line of the Taxing District Worksheet does not directly relate to a line of the Apportionment Sheet.

**Taxing District Worksheet**

**Line 11.) Net amount due for the year**

This line of State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is line 6 minus line 10. The electronic spreadsheet contains a formula that calculates this line.

The amount on this line of the Taxing District Worksheet does not directly relate to a line of the Apportionment Sheet.

**Taxing District Worksheet**

**Line 12.) Less: State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC included in June Settlement**

The amounts for this line are the June Settlement homestead credit and residential property tax replacement credit amounts. The amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 36, Section A-1 of the Apportionment Sheet.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 13.) Net amount due this Settlement**

This line of State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is line 11 minus line 12. The electronic spreadsheet contains a formula that calculates this line.

The amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the homestead credit column of Line 42, Section A-1 of the Apportionment Sheet.

**Taxing District Worksheet**

**Line 14.) Less: State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC included in county treasurer certification for December Settlement**

The amounts entered on this line are the breakdown of the December Settlement homestead credit and residential property tax replacement amounts certified by the county treasurer on the County Treasurer's Certificate of Tax Collections Form 49TC.

The amount in the total homestead credit and residential property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in Column 3 of the Treasurer's Certificate of Tax Collections Form 49TC.

**Taxing District Worksheet**

**Line 15.) Additional needed, or (excess) State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC before omitted homestead credit refunds**

This line of State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is line 13 minus line 14. The electronic spreadsheet contains a formula that calculates this line.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 15.) Additional needed, or (excess) State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC before omitted homestead credit refunds (continued)**

The amounts on this line represent the additional or excess homestead credit and residential property tax replacement credit at December Settlement before adding omitted homestead credit and residential property tax replacement credit refunds.

Positive amounts indicate additional homestead credit or residential property tax replacement credit needed before the addition of omitted homestead credit refunds.

Negative amounts indicate excess homestead credit or residential property tax replacement credit before the addition of omitted homestead credit refunds.

**The amounts on this line are the amounts for Columns 20 through 26 of the County Treasurer's Certificate of Tax Collections Form 49TC.**

The amount in the **total homestead credit and residential property tax replacement credit column** of this line of the reconciliation worksheet **must be the same as the amount in Column 19** of the Treasurer's Certificate of Tax Collections Form 49TC.

**Taxing District Worksheet**

**Line 16.) Add: Omitted homestead credit refunds (From Form 17HC Summary)**

On this line enter the taxing district totals from the Form 17HC Summary.

Please see the Form 17HC Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

**Taxing District Worksheet**

**Line 17.) Additional needed, or (excess) State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC after omitted homestead credit refunds**

This line of State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is line 15 plus line 16. The electronic spreadsheet contains a formula that calculates this line.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX**

## **REPLACEMENT CREDIT RECONCILIATION WORKSHEET (Continued)**

### **Taxing District Worksheet**

**Line 17.) Additional needed, or (excess) State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC after omitted homestead credit refunds (continued)**

The amounts on this line represent the additional or excess homestead credit and residential property tax replacement credit at December Settlement after adding omitted homestead credit and residential property tax replacement credit refunds.

Positive amounts indicate additional homestead credit or residential property tax replacement credit needed after the addition of omitted homestead credit refunds.

Negative amounts indicate excess homestead credit or residential property tax replacement credit after the addition of omitted homestead credit refunds.

### **Summary Worksheet Instructions**

**The amounts in state homestead credit column of the Summary Worksheet will be the amounts for State Homestead Credit Column of the Settlement of State Property Tax Replacement Credit and State Homestead Credit Form 105A.** But before the amounts in the state homestead credit column of the Summary Worksheet are used for the Form 105A all of the following must true about the Summary Worksheet.

**On each line** of the Summary Worksheet the amount in **the proof of homestead credit and residential property tax replacement credit column must be 0.00.** If there is an amount other than 0.00 in the proof column on any line of the Summary Worksheet, then the amounts on that same line on one or more of the Taxing District Worksheets are incorrect. The amounts on the Taxing District Worksheet or Taxing District Worksheets must be resolved.

The amount in the total homestead credit and residential property tax replacement credit column of the Summary Worksheet must agree with the amount in the homestead credit column of the Settlement Sheet as follows.



**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 1.) Homestead Credit and Residential PTRC amounts from Columns 12 through 18, Section 5 of the Abstract.**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 3, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 3, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 2.) Abstract adjustment**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 7, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 7, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 3.) Add credit due on: General Property Tax**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 10, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 10, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 4.) Add credit due on: Mobile Home Tax**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 11, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 11, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 5.) Add: Delinquent tax recharged**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 18, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 18, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 6.) Total charges**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 21, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 21, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 7.) Less: Certificate of errors issued during year (From Certificate of Error Summary)**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 33, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 33, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 8.) Less: Erroneous tax refunded (From Form 17TC Summary)**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 39, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 39, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 9.) Settlement Adjustment**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 40, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 40, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 10.) Total deductions**

The amount on this line of the Summary Worksheet does not directly relate to a line of the Settlement Sheet.

**Summary Worksheet**

**Line 11.) Net amount due for the year**

The amount on this line of the Summary Worksheet does not directly relate to a line of the Settlement Sheet.

**Summary Worksheet**

**Line 12.) Less: State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC included in June Settlement**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 36, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 36, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 13.) Net amount due this Settlement**

The amount in the total homestead credit and residential property tax replacement column on this line of the Summary Worksheet must agree with the homestead credit amount on Line 42, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the homestead credit amount on Line 42, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 14.) Less: State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC included in county treasurer certification for December Settlement**

The amount in the total homestead credit and residential property tax replacement credit column of this line of the Summary Worksheet must be the same as the total of Column 3 of the Treasurer's Certificate of Tax Collections Form 49TC. If it is not the same, then the amount in the total homestead credit and residential property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with homestead credit amount in Column 3 of the Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 15.) Additional needed, or (excess) State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC before omitted homestead credit refunds**

The amounts on this line represent the additional or excess homestead credit and residential property tax replacement credit at December Settlement before adding omitted homestead credit and residential property tax replacement credit refunds. Positive amounts indicate additional homestead credit or residential property tax replacement credit needed before the addition of omitted homestead credit refunds. Negative amounts indicate excess homestead credit or residential property tax replacement credit before the addition of omitted homestead credit refunds.

**The amounts on this line of the Summary Worksheet must be the same as the totals of Columns 20 through 26 of the County Treasurer's Certificate of Tax Collections Form 49TC.** If the amounts on this line are not the same as the totals of Columns 20 through 26 of the County Treasurer's Certificate of Tax Collections Form 49TC, then the amounts on this line of one or more of the Taxing District Worksheet must not agree with the amounts in Columns 20 through 26 of the County Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 15.) Additional needed, or (excess) State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC before omitted homestead credit refunds (continued)**

The amount in the total homestead credit and residential property tax replacement credit column of this line of the Summary Worksheet must be the same as the total of Column 19 of the Treasurer's Certificate of Tax Collections Form 49TC. If the amount in the total homestead credit and residential property tax replacement credit column on this line of the Summary Worksheet is not the same as the total of Column 19 of the County Treasurer's Certificate of Tax Collections Form 49TC, then the amount in the total homestead credit and residential property tax replacement credit column on this line of one or more of the Taxing District Worksheet must not agree with the amount in Column 19 of the County Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 16.) Add: Omitted homestead credit refunds (From Form 17HC Summary)**

The amounts on this line of the Summary Worksheet must be the same as the totals of the Form 17HC Summary. If the amounts on this line are not the same as the totals of Form 17HC Summary, then the amounts on this line of one or more of the Taxing District Worksheet must not agree with the taxing district amounts on the Form 17HC Summary. The Taxing District Worksheet problem must be resolved.

**A quietus without a check to the county general fund must be prepared at the December Settlement for the amount in the total homestead credit and residential property tax replacement credit column of the Summary Worksheet.**

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 17.) Additional needed, or (excess) State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, LOIT (CAGIT or COIT) HSC and LOIT (CAGIT or COIT) Residential PTRC after omitted homestead credit refunds**

The amounts on this line of the Summary Worksheet represent the additional or excess homestead credit and residential property tax replacement credit at December Settlement after adding omitted homestead credit and residential property tax replacement credit refunds. Positive amounts indicate additional homestead credit or residential property tax replacement credit needed after the addition of omitted homestead credit refunds. Negative amounts indicate excess homestead credit or residential property tax replacement credit after the addition of omitted homestead credit refunds.

**State Homestead Credit Column**

Please read the Settlement of State Property Tax Replacement Credit and State Homestead Credit Form 105A for Line 17 instructions. The amounts in the State Homestead Credit column on the Summary Worksheet of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet are the amounts for the State Homestead Credit column of the Form 105A.

**HEA1001 State Homestead Credit Column**

If there is a positive amount in the HEA1001 State Homestead Credit column, then a check must be written to the county treasurer from the HEA1001 State Homestead Credit Fund to give the treasurer the additional HEA1001 State Homestead Credit the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the HEA1001 State Homestead Credit column, then a quietus without a check to the HEA1001 State Homestead Credit Fund must be prepared to quietus the excess HEA1001 State Homestead Credit to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 21 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the HEA1001 State Homestead Credit column of Line 16 of the reconciliation worksheet.

The balance in the HEA1001 State Homestead Credit Fund after the December Settlement carries forward to next year and is used along with next year's HEA1001 State Homestead Credit distribution to calculate next year's HEA1001 State Homestead Credit rate.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX**

## **REPLACEMENT CREDIT RECONCILIATION WORKSHEET (Continued)**

### **COIT Homestead Credit Column**

If there is a positive amount in the COIT Homestead Credit column, then a check must be written to the county treasurer from the COIT Homestead Credit Fund to give the treasurer the additional COIT Homestead Credit the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the COIT Homestead Credit column, then a quietus without a check to the COIT Homestead Credit Fund must be prepared to quietus the excess COIT Homestead Credit to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 22 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the COIT Homestead Credit column of Line 16 of the reconciliation worksheet.

The additional or excess COIT Homestead Credit at December Settlement is used to adjust the December COIT distributions to taxing units that receive monthly COIT distributions.

### **CEDIT Homestead Credit Column**

If there is a positive amount in the CEDIT Homestead Credit column, then a check must be written to the county treasurer from the CEDIT Homestead Credit Fund to give the treasurer the additional CEDIT Homestead Credit the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the CEDIT Homestead Credit column, then a quietus without a check to the CEDIT Homestead Credit Fund must be prepared to quietus the excess CEDIT Homestead Credit to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 23 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the CEDIT Homestead Credit column of Line 16 of the reconciliation worksheet.

The balance in the CEDIT Homestead Credit Fund after the December Settlement carries forward to next year and is used along with next year's CEDIT Homestead Credit distribution to calculate next year's CEDIT Homestead Credit rate.



**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**CEDIT Residential Property Tax Replacement Credit Column**

If there is a positive amount in the CEDIT Residential Property Tax Replacement Credit column, then a check must be written to the county treasurer from the CEDIT Residential Property Tax Replacement Credit Fund to give the treasurer the additional CEDIT Residential Property Tax Replacement Credit the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the CEDIT Residential Property Tax Replacement Credit column, then a quietus without a check to the CEDIT Residential Property Tax Replacement Credit Fund must be prepared to quietus the excess CEDIT Residential Property Tax Replacement Credit to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 24 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the CEDIT Residential Property Tax Replacement Credit column of Line 16 of the reconciliation worksheet.

The balance in the CEDIT Residential Property Tax Replacement Credit Fund after the December Settlement carries forward to next year and is used along with next year's CEDIT Residential Property Tax Replacement Credit distribution to calculate next year's CEDIT Residential Property Tax Replacement Credit rate.

**LOIT (CAGIT or COIT) Homestead Credit Column**

If there is a positive amount in the LOIT (CAGIT or COIT) Homestead Credit column, then a check must be written to the county treasurer from the LOIT (CAGIT or COIT) Homestead Credit Fund to give the treasurer the additional LOIT (CAGIT or COIT) Homestead Credit the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the LOIT (CAGIT or COIT) Homestead Credit column, then a quietus without a check to the LOIT (CAGIT or COIT) Homestead Credit Fund must be prepared to quietus the excess LOIT (CAGIT or COIT) Homestead Credit to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 25 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the LOIT (CAGIT or COIT) Homestead Credit column of Line 16 of the reconciliation worksheet.

**STATE AND LOCAL HOMESTEAD CREDIT AND RESIDENTIAL PROPERTY TAX  
REPLACEMENT CREDIT RECONCILIATION WORKSHEET  
(Continued)**

**LOIT (CAGIT or COIT) Homestead Credit Column (continued)**

The balance in the LOIT (CAGIT or COIT) Homestead Credit Fund after the December Settlement carries forward to next year and is used along with next year's LOIT (CAGIT or COIT) Homestead Credit distribution to calculate next year's LOIT (CAGIT or COIT) Homestead Credit rate.

**LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit Column**

If there is a positive amount in the LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column, then a check must be written to the county treasurer from the LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit Fund to give the treasurer the additional LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column, then a quietus without a check to the LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit Fund must be prepared to quietus the excess LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 26 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit column of Line 16 of the reconciliation worksheet.

The balance in the LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit Fund after the December Settlement carries forward to next year and is used along with next year's LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit distribution to calculate next year's LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit rate.

## **STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT RECONCILIATION WORKSHEET**

The State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is an electronic spreadsheet provided by the auditor of state's office. The State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is used to determine if additional state property tax replacement credit and local LOIT property tax replacement credit is needed at December Settlement, or if there is an excess of state property tax replacement credit and local LOIT property tax replacement credit at December Settlement. The need for additional state and/or local property tax replacement credit credit, or the existence of excess state and/or local property tax replacement credit must be determined separately. The reason is additional state property tax replacement credit will be sent to the county by the state and excess state property tax replacement credit will be sent to the state by the county and additional local LOIT property tax replacement credit will be disbursed to the county treasurer from the local LOIT property tax replacement credit fund and excess local LOIT property tax replacement credit will be quietus to the local LOIT property tax replacement credit fund. The State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet accomplishes the separate reconciliation of state and local LOIT property tax replacement credit.

**The State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is only completed by all counties who have adopted LOIT PTRC (Benton, Jasper, Montgomery, Morgan, Parke, Pulaski, Wabash and Warren Counties)**

Following are instructions to completing the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet.

Within the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet electronic spreadsheet there is a separate worksheet for each taxing district and a summary worksheet that totals the amounts entered to each of taxing district worksheets. The first worksheet is the Summary Worksheet followed by the taxing district worksheets.

The only entry to be made to the Summary Worksheet is the "County Name" and December Settlement "Tax Year". You must enter the county name and tax year. The remaining items on the Summary Worksheet are totals of the amounts entered on the taxing district worksheets and the amounts on the Summary Worksheet are created by formulas contained in the Summary Worksheet.

The Taxing District Worksheet tabs of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet electronic spreadsheet sent to your county by the auditor of state does not contain your county's taxing district names, but you may insert the your taxing district names by:

- Right clicking on the tab
- Select Rename
- Then type the taxing district name

## **STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT**

## **RECONCILIATION WORKSHEET (Continued)**

Following are instructions to the entries to be made to each taxing district worksheet. Following these instructions is a discussion of the Summary Worksheet of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet and use of the amounts on the Summary Worksheet.

### **Taxing District Worksheet Instructions**

On the “Taxing District Name” line enter the name of the taxing district.

On most lines of the worksheet the amount in the total state and local LOIT property tax replacement credit column must agree with the amount in the property tax replacement credit column on a line on the Apportionment Sheet. In the following instructions I have indicated where applicable the line of the Apportionment Sheet that the amount in the total state and local LOIT property tax replacement credit column must agree with the amount in the property tax replacement credit column of the Apportionment Sheet.

On each line of the worksheet there is a proof of state and local LOIT property tax replacement credit column. The purpose of the proof of state and local LOIT property tax replacement credit column is to verify that the total of the amounts entered in the state and local LOIT property tax replacement columns equal the amount entered in the total state and local LOIT property tax replacement credit column. You will not enter an amount in the proof of state and local LOIT property tax replacement credit column because the column contains a formula that subtracts the amounts entered in the state and local LOIT property tax replacement credit columns from the amount entered in the total state and local LOIT property tax replacement credit column. If the proof column equals 0.00, then the amounts entered in state and local LOIT property tax replacement credit columns do equal the amount entered in the total state and local LOIT property tax replacement credit column. A value of 0.00 in the proof column indicates that the amounts entered on the line appear to be correct. If the proof column does not equal 0.00, then one or more of the amounts entered on the line is not correct. The problem must be resolved before you can continue with the worksheet.

### **Taxing District Worksheet**

**Line 1.) Property Tax Replacement and Local LOIT PTRC amounts (including TIF) from Columns 7 through 9, Section 5 of the Abstract.**

The amounts for this line come directly from the Abstract and the total state and local LOIT property tax replacement credit on this line must agree with the property tax replacement credit amount on Line 3, Section A-1 of the Apportionment Sheet.

## **STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT RECONCILIATION WORKSHEET**

**(Continued)**

**Taxing District Worksheet**  
**Line 2.) Abstract adjustment**

If there is an adjustment in the property tax replacement credit column on Line 7, Section A-1 of the Apportionment Sheet, then there must be an entry on this line of the reconciliation worksheet.

The amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 7, Section A-1 of the Apportionment Sheet.

The amount on this line of the reconciliation worksheet is allocated between state and local LOIT property tax replacement credit based on the credit rates.

The allocation is done by first determining the total of the property tax replacement credit rates.

The next step is to calculate an allocation factor by divided the amount to be allocated by the total of the credit rates.

The third step is to multiply the allocation factor times each of the credit rates to get the amount for each credit.

The final step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total and if they don't then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

**Taxing District Worksheet**  
**Line 3.) Add credit due on: General Property Tax**

The state and local LOIT property tax replacement credit on added property tax charges is entered on this line and the amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 10, Section A-1 of the Apportionment Sheet.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 3.) Add credit due on: General Property Tax (continued)**

An analysis of the added property tax charges that have property tax replacement credit will have to be made to determine the tax years of the added charges because the allocation of property tax replacement credit between state and local LOIT property tax replacement credit will be based on each tax year's property tax replacement credit rates.

For the December 2008 Settlement only the added charges adding a 2007 pay 2008 tax charge will have to be allocated between state and local LOIT property tax replacement credit because no county had LOIT property tax replacement credit prior to 2007 pay 2008. All of the property tax replacement credit on tax charges added for taxes prior to 2007 pay 2008 is state property tax replacement and there is no need to calculate an allocation between state and local LOIT property tax replacement credit.

Once the 2007 pay 2008 added tax charges group has been identified the next step is to determine for the 2007 pay 2008 group the total of the property tax replacement credit on tax charges for non-business property and the total of the property tax replacement credit on tax charges for business property. The reason the 2007 pay 2008 group must be separated between non-business and business is that the total property tax replacement is different on non-business and business property

The first step to allocating the non-business property tax replacement on the 2007 pay 2008 added tax charges total is to divide the total amount to be allocated by the total non-business property tax replacement credit rate to get an allocation factor.

The second step is to multiply the allocation factor times the state non-business property tax replacement credit rate to get the state property tax replacement credit amount.

Next multiply the allocation factor times the local LOIT property tax replacement credit rate to get the local LOIT property tax replacement credit amount.

The next step is to determine if a rounding adjustment needs to be made to one of the amounts and that is done by verifying that the total of the two amounts equal the original total and if the two amounts are not the same then adjust one of the amounts by the difference.

Use the same steps to allocate the business property tax replacement credit amount

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 3.) Add credit due on: General Property Tax (continued)**

After the non-business and the business property tax replacement credit amounts have been allocated between state and local LOIT property tax replacement credit add the state non-business and business amounts together to get the total state property tax replacement credit for 2007 pay 2008 and add the local LOIT non-business and business amounts together to get the total local LOIT property tax replacement credit for 2007 pay 2008.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 3 of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 3.

**Taxing District Worksheet**

**Line 4.) Add credit due on: Mobile Home Tax**

The state and local LOIT property tax replacement credit on mobile home tax charges is entered on this line and the amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 11, Section A-1 of the Apportionment Sheet.

An analysis of the mobile home tax charges will have to be made to determine the tax years of the mobile home tax charges because the allocation of property tax replacement credit between state and local LOIT property tax replacement credit will be based on each tax year's property tax replacement credit rates.

For the December 2008 Settlement only the 2007 pay 2008 mobile home tax charges will have to be allocated between state and local LOIT property tax replacement credit because no county had LOIT property tax replacement credit prior to 2007 pay 2008. All of the property tax replacement credit on mobile home tax charges for taxes prior to 2007 pay 2008 is state property tax replacement and there is no need to calculate an allocation between state and local LOIT property tax replacement credit.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 4.) Add credit due on: Mobile Home Tax (continued)**

The first step to allocating the 2007 pay 2008 mobile home property tax replacement credit is to divide the total amount to be allocated by the total non-business property tax replacement credit rate to get an allocation factor.

The second step is to multiply the allocation factor times the state non-business property tax replacement credit rate to get the state property tax replacement credit amount.

Next multiply the allocation factor times the local LOIT property tax replacement credit rate to get the local LOIT property tax replacement credit amount.

The next step is to determine if a rounding adjustment needs to be made to one of the amounts and that is done by verifying that the total of the two amounts equal the original total and if the two amounts are not the same then adjust one of the amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 4 of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 4.

**Taxing District Worksheet**

**Line 5.) Add: Delinquent tax recharged**

The state and local LOIT property tax replacement credit on delinquent tax recharges is entered on this line and the amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 18, Section A-1 of the Apportionment Sheet.

Since this line of the reconciliation worksheet is for property tax replacement credit on delinquent tax recharges all of the property tax replacement credit should be state property tax replacement credit because prior to 2007 pay 2008 no county had local LOIT property tax replacement credit.



**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 6.) Total charges**

This line of State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is the total of lines 1 through 5. The electronic spreadsheet contains a formula that calculates this line.

The amount in the total state and local LOIT property tax replacement credit column on this line of the reconciliation worksheet must agree with the amount in property tax replacement credit column of Line 21 of Section A-1 of the Apportionment Sheet.

**Taxing District Worksheet**

**Line 7.) Less: Certificate of errors issued during year (From Certificate of Error Summary)**

On this line enter the taxing district totals from the Certificate of Error Summary. The amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 33, Section A-1 of the Apportionment Sheet.

Please see the Certificate of Error Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

**Taxing District Worksheet**

**Line 8.) Less: Erroneous tax refunded (From Form 17TC Summary)**

On this line enter the taxing district totals from the Form 17TC Summary. The amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 39, Section A-1 of the Apportionment Sheet.

Please see the Form 17TC Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet  
Line 9.) Settlement Adjustment**

If there is an adjustment in the property tax replacement credit column on Line 40, Section A-1 of the Apportionment Sheet, then there must be an entry on this line of the reconciliation worksheet.

The amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 40, Section A-1 of the Apportionment Sheet.

The amount on this line of the reconciliation worksheet is allocated between state and local LOIT property tax replacement credit based on the credit rates.

The allocation is done by first determining the total of the property tax replacement credit rates. The next step is to calculate an allocation factor by dividing the amount to be allocated by the total of the credit rates.

The third step is to multiply the allocation factor times each of the credit rates to get the amount for each credit.

The final step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total and if they don't then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

**Taxing District Worksheet  
Line 10.) Total deductions**

This line of State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is the total of lines 7 through 9. The electronic spreadsheet contains a formula that calculates this line.

The amount on this line of the Taxing District Worksheet does not directly relate to a line of the Apportionment Sheet.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT**

**RECONCILIATION WORKSHEET**  
**(Continued)**

**Taxing District Worksheet**

**Line 11.) Net amount due for the year**

This line of State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is line 6 minus line 10. The electronic spreadsheet contains a formula that calculates this line.

The amount on this line of the Taxing District Worksheet does not directly relate to a line of the Apportionment Sheet.

**Taxing District Worksheet**

**Line 12.) Less: State and Local LOIT Property Tax Replacement Credit included in June Settlement**

The amounts for this line are the June Settlement property tax replacement credit amounts.

The amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 36, Section A-1 of the Apportionment Sheet.

**Taxing District Worksheet**

**Line 13.) Net amount due this Settlement**

This line of State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is line 11 minus line 12. The electronic spreadsheet contains a formula that calculates this line.

The amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in the property tax replacement credit column of Line 42, Section A-1 of the Apportionment Sheet.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Taxing District Worksheet**

**Line 14.) Less: State and Local LOIT Property Tax Replacement Credit included in county treasurer certification for December Settlement**

The amounts entered on this line are the breakdown of the December Settlement property tax replacement amounts certified by the county treasurer on the County Treasurer's Certificate of Tax Collections Form 49TC.

The amount in the total state and local LOIT property tax replacement credit column of this line of the reconciliation worksheet must be the same as the amount in Column 2 of the Treasurer's Certificate of Tax Collections Form 49TC.

**Taxing District Worksheet**

**Line 15.) Additional needed, or (excess) State and Local LOIT Property Tax Replacement Credit**

This line of State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet is line 13 minus line 14. The electronic spreadsheet contains a formula that calculates this line.

The amounts on this line represent the additional or excess property tax replacement credit at December Settlement.

Positive amounts indicate additional property tax replacement credit needed at December Settlement.

Negative amounts indicate excess property tax replacement credit at December Settlement.

**The amounts on this line are the amounts for Columns 15 and 16 of the County Treasurer's Certificate of Tax Collections Form 49TC.**

The amount in the **total state and local LOIT property tax replacement credit column** of this line of the reconciliation worksheet must be the same as the amount in **Column 14** of the Treasurer's Certificate of Tax Collections Form 49TC.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet Instructions**

**The amounts in state property tax replacement credit column of the Summary Worksheet will be the amounts for State Property Tax Replacement Credit Column of the Settlement of State Property Tax Replacement Credit and State Homestead Credit Form 105A.** But before the amounts in the state property tax replacement credit column of the Summary Worksheet are used for the Form 105A all of the following must true about the Summary Worksheet.

**On each line** of the Summary Worksheet the amount in **the proof of state and local LOIT property tax replacement credit column must be 0.00.** If there is an amount other than 0.00 in the proof column on any line of the Summary Worksheet, then the amounts on that same line on one or more of the Taxing District Worksheets are incorrect. The amounts on the Taxing District Worksheet or Taxing District Worksheets must be resolved.

The amount in the total state and local LOIT property tax replacement credit column of the Summary Worksheet must agree with the amount in the property tax replacement credit column of the Settlement Sheet as follows.

**Summary Worksheet**

**Line 1.) Property Tax Replacement Credit and Local LOIT PTRC amounts from Columns 7 through 9, Section 5 of the Abstract.**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 3, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 3, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 2.) Abstract adjustment**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 7, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 7, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT**

## **RECONCILIATION WORKSHEET**

**(Continued)**

### **Summary Worksheet**

#### **Line 3.) Add credit due on: General Property Tax**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 10, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 10, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

### **Summary Worksheet**

#### **Line 4.) Add credit due on: Mobile Home Tax**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 11, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 11, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

### **Summary Worksheet**

#### **Line 5.) Add: Delinquent tax recharged**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 18, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 18, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 6.) Total charges**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 21, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 21, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 7.) Less: Certificate of errors issued during year (From Certificate of Error Summary)**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 33, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 33, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 8.) Less: Erroneous tax refunded (From Form 17TC Summary)**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 39, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 39, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 9.) Settlement Adjustment**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 40, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 40, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 10.) Total deductions**

The amount on this line of the Summary Worksheet does not directly relate to a line of the Settlement Sheet.

**Summary Worksheet**

**Line 11.) Net amount due for the year**

The amount on this line of the Summary Worksheet does not directly relate to a line of the Settlement Sheet.

**Summary Worksheet**

**Line 12.) Less: State and Local LOIT Property Tax Replacement Credit included in June Settlement**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 36, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount on Line 36, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.



**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT  
RECONCILIATION WORKSHEET  
(Continued)**

**Summary Worksheet**

**Line 13.) Net amount due this Settlement**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the property tax replacement credit amount on Line 42, Section A-1 of the Settlement Sheet. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property replacement credit amount on Line 42, Section A-1 of the Taxing District's Apportionment Sheet. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 14.) Less: State and Local LOIT Property Tax Replacement Credit included in county treasurer certification for December Settlement**

The amount in the total state and local LOIT property tax replacement credit column of this line of the Summary Worksheet must be the same as the total of Column 2 of the Treasurer's Certificate of Tax Collections Form 49TC. If it is not the same, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property tax replacement credit amount in Column 2 of the Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

**Summary Worksheet**

**Line 15.) Additional needed, or (excess) State and Local LOIT Property Tax Replacement Credit**

The amounts on this line represent the additional or excess property tax replacement credit at December Settlement. Positive amounts indicate additional property tax replacement credit needed at December Settlement. Negative amounts indicate excess property tax replacement credit at December Settlement.

**The amounts on this line of the Summary Worksheet must be the same as the totals of Columns 15 and 16 of the County Treasurer's Certificate of Tax Collections Form 49TC.**

If the amounts on this line are not the same as the totals of Columns 15 and 16 of the County Treasurer's Certificate of Tax Collections Form 49TC, then the amounts on this line of one or more of the Taxing District Worksheet must not agree with the amounts in Columns 15 and 16 of the County Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

**STATE AND LOCAL LOIT PROPERTY TAX REPLACEMENT CREDIT**

## **RECONCILIATION WORKSHEET**

**(Continued)**

### **Summary Worksheet**

#### **Line 15.) Additional needed, or (excess) State and Local LOIT Property Tax Replacement Credit (continued)**

The amount in the total state and local LOIT property tax replacement credit column of this line of the Summary Worksheet must be the same as the total of Column 14 of the Treasurer's Certificate of Tax Collections Form 49TC. If the amount in the total state and local LOIT property tax replacement credit column on this line of the Summary Worksheet is not the same as the total of Column 14 of the County Treasurer's Certificate of Tax Collections Form 49TC, then the amount in the total state and local LOIT property tax replacement credit column on this line of one or more of the Taxing District Worksheet must not agree with the amount in Column 14 of the County Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

#### **State Property Tax Replacement Credit Column**

Please read the Settlement of State Property Tax Replacement Credit and State Homestead Credit Form 105A for Line 15 instructions. The amounts in the State Property Tax Replacement Credit column on the Summary Worksheet of the State and Local LOIT Property Tax Replacement Credit Reconciliation Worksheet are the amounts for the State Property Tax Replacement Credit column of the Form 105A.

#### **Local LOIT Property Tax Replacement Credit Column**

If there is a positive amount in the Local LOIT Property Tax Replacement Credit column, then a check must be written to the county treasurer from the LOIT Property Tax Replacement Credit Fund to give the treasurer the additional LOIT Property Tax Replacement Credit the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the Local LOIT Property Tax Replacement Credit column, then a quietus without a check to the LOIT Property Tax Replacement Credit Fund must be prepared to quietus the excess LOIT Property Tax Replacement Credit to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 16 of the County Treasurer's Certificate of Tax Collections Form 49TC.

The balance in the LOIT Property Tax Replacement Credit Fund after the December Settlement carries forward to next year and is used along with next year's LOIT Property Tax Replacement Credit distribution to calculate next year's LOIT Property Tax Replacement Credit rate.

## COUNTY TREASURER'S CERTIFICATE OF TAX COLLECTIONS – FORM 49TC

**A copy of the Form 49TC must be filed with the Auditor of State's office. The 49TC can be filed electronically or you can print the Form 49TC and file the printed copy.**

Please provide the Treasurer with the Form 49TC electronic spreadsheet as early as possible.

The Treasurer will complete Columns 1 through 5 in Section 1 with the actual collections. In the **Current and Delinquent Tax, Penalties and Interest Column**, Column 1, Section 1, the treasurer will certify the taxes collected from taxpayers. In the **Property Tax Replacement Credit Column**, Column 2, Section 1, the treasurer should certify the total of the September, October, if applicable the October Settlement, and November distributions of property tax replacement credit and, if applicable, local LOIT (CAGIT or COIT) for property tax replacement credit. In the **Homestead Credit Column**, Column 3, Section 1, the treasurer should certify the total of the September, October, if applicable the October Settlement, and November state distributions of homestead and, if applicable, the HEA1001 State HSC, COIT and CEDIT HSC, CEDIT Residential PTRC, local LOIT (CAGIT or COIT) HSC, and local LOIT (CAGIT or COIT) Residential PTRC. Column 4 is the total of Columns 1 through 3. In Column 5, Section 1 the treasurer will certify surplus tax collections.

The Auditor's part of the form in Section 1 is completed as follows:

- Col. 6 =** Net Tax and Penalty Column of Line 42 of the Apportionment Sheet, Form 102. Column 6 must also equal Column 1 of the 49TC minus tax refunds (Net Tax and Penalty Column of Line 39 of the Apportionment Sheet, Form 102) and minus overpayments, if any, that are included in Column 1 of the 49TC and plus or minus Apportionment Sheet Line 40 Adjustments, if any.
- Col. 7 =** Property Tax Replacement Credit Column of Line 42 of the Apportionment Sheet, Form 102. Column 7 will include the both the state property tax replacement credit and, if applicable, the Local LOIT (CAGIT or COIT) property tax replacement credit.
- Col. 8 =** Homestead Credit Column of Line 42 of the Apportionment Sheet, Form 102. The homestead credit amount for column 8 is the total of the state HSC and, if applicable, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Residential PTRC, Local LOIT (CAGIT or COIT) HSC, and Local LOIT (CAGIT or COIT) Residential PTRC.
- Col. 9 =** Total Column of Line 42 of the Apportionment Sheet, Form 102. Column 9 **must** also equal Column 6 plus Columns 7, and 8 of the 49TC.

**COUNTY TREASURER'S CERTIFICATE OF TAX COLLECTIONS –  
FORM 49TC  
(Continued)**

**Col. 10 =** Total of License Excise Tax to Be Distributed. This column must agree with Line 43 of Form 102, Section A-1 (In some counties it will agree with Line 43 minus Line 44, See Form 102 Section A-1 Line 43 instructions). **The excise tax entered in Column 10 of the 49TC and on the Apportionment Sheet must be the excise tax after the deduction of the State Welfare Excise Tax Allocation.**

**Col. 11 =** Col. 9 + Col. 10. This column **must agree** with the total column of Line 46 of the Apportionment Sheet, Form 102.

**SECTION 2**

**Col. 12 =** Section 1, Column 7 of the Form 49TC.

**Col. 13 =** Section 1, Column 2 of the Form 49TC.

**Col. 14 =** Column 12 minus Column 13.

**Col. 15 =** State property tax replacement credit portion of Col. 14.

If your county does not have LOIT PTRC, then Column 15 equals Column 14.

If your county has LOIT PTRC, then the State and Local Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 15 of the Form 49TC. The amount for Column 15 is the amount in the “State Property Tax Replacement Credit” column on Line 15 of the State and Local Property Tax Replacement Credit Reconciliation Worksheet.

**COUNTY TREASURER'S CERTIFICATE OF TAX COLLECTIONS –  
FORM 49TC  
(Continued)**

**Col. 16 =** Local LOIT (CAGIT or COIT) property tax replacement credit portion of Col. 14.

If your county does not have LOIT PTRC, then Column 16 will be blank.

If your county has LOIT PTRC, then the State and Local Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 16 of the Form 49TC. The amount for Column 16 is the amount in the “Local Property Tax Replacement Credit” column on Line 15 of the State and Local Property Tax Replacement Credit Reconciliation Worksheet.

**Col. 17 =** Section 1, Column 8 of the Form 49TC.

**Col. 18 =** Section 1, Column 3 of the Form 49TC.

**Col. 19 =** Column 17 minus Column 18.

**Col. 20 =** State Homestead Credit Portion of Column 19.

The State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 20 of the Form 49TC. The amount for Column 20 is the amount in the “State Homestead Credit” column on Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**Col. 21 =** HEA1001 State Homestead Credit portion of Column 19.

The State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 21 of the Form 49TC. The amount for Column 21 is the amount in the “HEA1001 State Homestead Credit” column on Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**COUNTY TREASURER'S CERTIFICATE OF TAX COLLECTIONS –  
FORM 49TC  
(Continued)**

**Col. 22 =** COIT Homestead Credit Portion of Col. 19.

If your county has COIT Homestead Credit, then the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 22 of the Form 49TC. The amount for Column 22 is the amount in the "COIT Homestead Credit" column on Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**Col. 23 =** CEDIT Homestead Credit portion of Column 19.

If your county has CEDIT Homestead Credit, then the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 23 of the Form 49TC. The amount for Column 23 is the amount in the "CEDIT Homestead Credit" column on Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**Col. 24 =** CEDIT Residential Property Tax Replacement Credit portion of Column 19.

If your county has CEDIT Residential Property Tax Replacement Credit, then the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 24 of the Form 49TC. The amount for Column 24 is the amount in the "CEDIT Residential Property Tax Replacement Credit" column on Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**Col. 25 =** Local LOIT (CAGIT or COIT) Homestead Credit portion of Column 19.

If your county has LOIT (CAGIT or COIT) Homestead Credit, then the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 25 of the Form 49TC. The amount for Column 25 is the amount in the "LOIT (CAGIT or COIT) Homestead Credit" column on Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**COUNTY TREASURER'S CERTIFICATE OF TAX COLLECTIONS –  
FORM 49TC  
(Continued)**

**Col. 26 =** LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit portion of Column 19.

If your county has LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit, then the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed to obtain the amount for Column 26 of the Form 49TC. The amount for Column 26 is the amount in the “LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit” column on Line 15 of the State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet.

**NOTE**

The total of Columns 15 and 20 (plus the Omitted Homestead Credit refunds reported on Form 17HC) should be the total shown on the Report of State Property Tax Replacement and Homestead Credits received from the State, Form 105A.

If the total of the Form 105A equals a balance due from the state, then the total of columns 15 and 20 (plus the Omitted Homestead Credit refunds reported on Form 17HC) should be a positive amount.

If the total of the Form 105A equals a refund due to the state, then the total of columns 15 and 20 (plus the Omitted Homestead Credit refunds reported on Form 17HC) should be a negative amount.

# SETTLEMENT SHEET - FORM 105

## GENERAL INSTRUCTIONS

The Settlement Sheet, Form 105 is an electronic spreadsheet provided by our office. The county auditor or staff member will input data to the spreadsheet and email completed spreadsheet to our office. After the Settlement Sheet is approved by our office, our office will print two Settlement Sheets and mail them to the county auditor for a signature. The county auditor will retain one of the Settlement Sheets and return to our office one of the signed Settlement Sheets.

The Settlement Sheet, Form 105 provided by the Auditor of State must be used for the official filing of the Settlement. Substitute forms **can not** be used and **will not** be accepted.

For **pre approval** of the Settlement, we will accept forms produced by your computer system, word processing or spreadsheet software as long as it contains the same information on the form provided by our office. We recommend using the electronic version of the Form 105 provided by the Auditor of State's office for pre-approval.

The Settlement Sheet, Form 105 **must** balance completely. Settlement Sheets that **do not balance** will be returned and the settlement will not be approved.

Section A of the Settlement **must be** completed with the June Settlement amounts. Settlement Sheets that **do not have** June amounts will be returned and the settlement will not be approved. **Unless your county had only one tax due date, then Section A will be blank.**

## DECEMBER SETTLEMENT SECTION A-1

Section A-1 of Settlement Sheet, Form 105 is completed the same way as Section A-1 of the Apportionment Sheet, Form 102. Please refer to the Apportionment Sheet, Form 102 instructions for descriptions of each line item.

The amounts entered on the Settlement Sheet, Form 105 are the totals of the Apportionment Sheets, Form 102.

If you have an abstract adjustment on Line 7, then you **must submit** an explanation of the adjustment when the Settlement Sheet is filed.

If you have an entry on Line 40, other than a bad check deduction, then you **must submit** an explanation of the entry when the Settlement Sheet is filed. A description of the Line 40 adjustment also needs to be entered on the Settlement Sheet Form 105.



## SETTLEMENT SHEET - FORM 105 (Continued)

### SECTION B: APPORTIONMENT

The amounts for Section B of the Settlement Sheet, Form 105 is the total of the Apportionment Sheets, Form 102 Section B amounts (December Settlement Portion Only).

The grand total of the Total Net Property Tax column of Section B **must agree** with the Total Column of Line 42 of Section A-1.

The grand total of the License Excise Tax column of Section B **must agree** with the Total Column of Line 43, Section A-1, or Line 43 less Line 44, if excise tax refunds are shown on Line 44. State Welfare Excise Tax Allocation money (SWETA) is not shown in Section A-1 or Section B. The excise tax shown in Section A-1 and Section B is after the SWETA deduction.

### SECTION C: STATE FUNDS

The amounts for lines 1, 2, 3, 4 and 5 are the totals of lines 1, 2, 3, 4 and 5 of Section B. The remaining amounts for Section C are your **November 30 funds ledger balances**. If you have a fee or fine to remit that is not listed in Section C, then write it in on a blank line. State Welfare Excise Tax Allocation (SWETA) is not shown in Section C.

If there is an **Excess Levy deduction for any of the state funds**, then Section C will need to reflect those deductions. The Form 105 has been revised to allow a column to enter the excess levy amount. In the blank space next to the fund description enter the gross fund amount, then in next column on the corresponding line enter the excess levy amount and in the total column show the net amount to be paid to the state (the gross fund amount less the excess levy amount).

### FINES AND FEES

**PLEASE, REMEMBER THAT IF YOU CAN NOT REMIT THE TOTAL OF SECTION C BY DECEMBER 31, THEN YOU MUST AT LEAST REMIT THE FINES AND FEES AMOUNTS BY DECEMBER 31.**

## **SETTLEMENT OF STATE PROPERTY TAX REPLACEMENT CREDIT AND STATE HOMESTEAD CREDIT FOR DECEMBER SETTLEMENT – FORM 105A**

The Report of Settlement of State Property Tax Replacement and Homestead Credit Received from the State, Form 105A provided by the Auditor of State must be used. Substitute forms **will not** be accepted.

For most counties the state property tax replacement credit amounts for the Report of Settlement of State Property Tax Replacement and Homestead Credit Received from the State, Form 105A are obtained from the property tax replacement credit column of the Settlement Sheet. The exception is the counties who have Local LOIT Property Tax Replacement Credit (LOIT PTRC).

**Counties who have LOIT PTRC** will obtain the state property tax replacement credit amounts for the Form 105A from the summary sheet, **state property tax replacement credit** column of the **State and Local Property Tax Replacement Credit Reconciliation Worksheet**.

**Counties that do not have LOIT PTRC** will obtain the **state property tax replacement credit amounts** for the Form 105A from the property tax replacement credit column of the **Settlement Sheet**.

**All counties** will obtain the **state homestead credit amounts** for the Form 105A from the summary sheet, state homestead credit column of the **State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet**. The State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet must be completed before any county can complete the state homestead credit column of the Form 105A.

**The 105A is used to reconcile only the state portion of property tax replacement credit and the state portion of homestead credit.**

The State and Local Property Tax Replacement Credit Reconciliation Worksheet is used to reconcile both state and local property tax replacement and must be used by counties who LOIT PTRC.

The State and Local Homestead Credit and Residential Property Tax Replacement Credit Reconciliation Worksheet is used to reconcile state, HEA1001 and local homestead credit and residential property tax replacement credit and must be used by all counties.

**The “Less State property tax replacement credit and state homestead credit distributions included in June Settlement:**

This is the amount of state property tax replacement credit and state homestead credit included in the June Settlement. If you only had one collection date, then this amount will be zero.

## **SETTLEMENT OF STATE PROPERTY TAX REPLACEMENT CREDIT AND**

**STATE HOMESTEAD CREDIT FOR DECEMBER SETTLEMENT – FORM 105A  
(Continued)**

**The “Net amount due from State this Settlement:**

This amount is determined by taking the amount due from the State for the year (Total Charges minus Total Deductions) and subtracting the state property tax replacement credit and state homestead credit distributions included in the June Settlement.

**The “Balance due from or (refund due to) state before omitted homestead credit refunds”:**

This amount is obtained by taking the net amount due from state this settlement and subtracting the state property tax replacement credit and state homestead credit distributions included in the December Settlement.

**The “Add: State portion of omitted homestead credit refunds”:**

This amount is obtained from the Form 17HC. If there is an amount entered on this line, then a quietus equal to the amount entered on this line must be issued to the county general fund. This quietus must be included with the quietuses used to balance with the treasurer.

**The “Balance due from or (refund due to) state after omitted homestead credit refunds”:**

If the amount is **positive**, then additional money is due from the state for state property tax replacement credit and/or state homestead credit.

If the amount is **negative**, then a refund is due the state for state property tax replacement credit and/or state homestead credit.

It is possible that money is due the state for one credit and money is due from the state for the other credit. If this is the case you would subtract the negative amount from the positive amount to determine if money is due from the state or money is due the state.

If the combined amount is a positive amount, then money is due from the state and a distribution equal to the combined positive amount will be sent by our office once the Settlement is pre-approved.

If the combined amount is a negative amount, then money is due the state and a check equal to the combined negative amount must be sent to our office before the Settlement will be officially approved. The remittance must be on a **separate check** and not combined with any other Settlement remittances sent to our office.

**SETTLEMENT OF STATE PROPERTY TAX REPLACEMENT CREDIT AND  
STATE HOMESTEAD CREDIT FOR DECEMBER SETTLEMENT – FORM 105A**

**(Continued)**

The state property tax replacement credit amount on the Balance due from or (refund due to) state before omitted homestead credit refunds line of the 105A must be the same as the grand total of Column 15, Section 2 of the County Treasurer's Certificate of Tax Collections form 49TC. If they are not the same, then there is either a problem with the Form 105A or the 49TC and the difference must be resolved.

The state homestead credit amount on the Balance due from or (refund due to) state before omitted homestead credit refunds line of the 105A must be the same as the grand total of Column 20, Section 2 of the County Treasurer's Certificate of Tax Collections form 49TC. If they are not the same, then there is either a problem with the Form 105A or the 49TC and the difference must be resolved.

## QUESTIONS



If you have any questions concerning the December 2008 Settlement process, please e-mail Brenda Alyea at [balyea@auditor.in.gov](mailto:balyea@auditor.in.gov) or Janie Cope at [jcope@auditor.in.gov](mailto:jcope@auditor.in.gov).

If you do not have access to e-mail, please call Brenda at (317) 232-3336 or call Janie at (317) 233-3008.

